

**CHHATRAPATI SHAHU JI MAHARAJ UNIVERSITY
KANPUR**



Four Year Undergraduate Programme (FYUP)

COMMERCE

Syllabus of

4 YEAR B.Com. (HONOURS)

4 YEAR B.Com. (HONOURS WITH RESEARCH)

AND

**4+1 YEAR (B.Com. HONOURS/ B.Com. HONOURS WITH
RESEARCH + M.Com.)**

SESSION 2025-2026 ONWARDS



छत्रपति शाहू जी महाराज विश्वविद्यालय, कानपुर-208024

CHHATRAPATI SHAHU JI MAHARAJ UNIVERSITY, KANPUR

राष्ट्रीय मूल्यांकन प्रत्यायन परिषद् द्वारा ग्रेड A++ प्राप्त विश्वविद्यालय

(पूर्ववर्ती कानपुर विश्वविद्यालय, कानपुर)

(Formerly known as Kanpur University, Kanpur)



बैठक का कार्यवृत्त

आज दिनांक 30.05.2025 को अपरान्हः 0200 बजे छत्रपति शाहू जी महाराज विश्वविद्यालय, कानपुर के सेण्टर फॉर अकादमिक के प्रति-कुलपति महोदय के सभा कक्षा में चार वर्षीय स्नातक बी.कॉम. एवं एक वर्षीय स्नातकोत्तर एम.कॉम. के पाठ्यक्रम पर विचार करने हेतु संयोजक, वाणिज्य संकाय की अध्यक्षता में ऑनलाइन (गूगल लिंक-<https://meet.google.com/ssj-cuyc-vbz>) एवं ऑफलाइन बैठक आहूत की गयी, जिसका विस्तृत कार्यवृत्त निम्नवत् है :-

समिति संयोजन

क्र.सं.	नाम	पद
1.	प्रो० कैलाश नाथ मिश्रा	संकायाध्यक्ष, वाणिज्य संकाय, सी.एस.जे.एम.वि.वि., कानपुर (संयोजक)
2.	प्रो० गोपी नाथ	पूर्व संकायाध्यक्ष वाणिज्य एवं प्रबन्ध संकाय, डी.डी.यू. गोरखपुर विश्वविद्यालय, गोरखपुर (सदस्य)
3.	प्रो० अखिल मिश्रा	वाणिज्य विभाग, काशी हिन्दू विश्वविद्यालय, वाराणसी (सदस्य)
4.	प्रो० अनिल प्रताप सिंह	प्राचार्य, जगतपुर, पी.जी. कॉलेज, वाराणसी (सदस्य)
5.	प्रो० वी.के. तिवारी	प्रोफेसर, डी.एन. कॉलेज, फतेहगढ़ (सदस्य)
6.	प्रो० ए.के. गुप्ता	प्रोफेसर, पी.पी.एन. कॉलेज, कानपुर (सदस्य)

विशेष आमंत्रित सदस्य :- (1) डॉ० अमित कुमार तिवारी, सहायक आचार्य, अर्मापुर, पी.जी. कालेज, कानपुर
(2) डॉ० श्याम मिश्रा, सहायक आचार्य, विद्या मन्दिर महाविद्यालय, कायमगंज, फर्रुखाबाद

कार्यवृत्त का प्रारूप

समिति के सदस्यों द्वारा चार वर्षीय स्नातक बी.कॉम. एवं एक वर्षीय स्नातकोत्तर एम.कॉम. के पाठ्यक्रम पर चर्चा की गयी एवं जिसमें सम्बन्धित निम्न निर्णय लिये गये :-

1. स्नातक बी.कॉम. के चार वर्षीय पाठ्यक्रम एवं एम.कॉम. के एक वर्षीय पाठ्यक्रम को लागू करने के लिये संयोजक द्वारा प्रस्तावित पाठ्यक्रम को सर्वसम्मति से स्वीकृत किया गया।
2. विश्वविद्यालय परिसर/सम्बद्ध महाविद्यालय में संचालित बी.कॉम (ऑनर्स) पाठ्यक्रम के लिये BOS द्वारा, निदेशक, स्कूल ऑफ बिजनेस मैनेजमेन्ट एवं संकायाध्यक्ष, वाणिज्य को अधिकृत किया गया।

संयोजक द्वारा समस्त माननीय सदस्यों का आभार व्यक्त किया गया।

Gopinath

प्रो० गोपीनाथ

प्रो० अखिल मिश्रा

प्रो० अनिल प्रताप सिंह

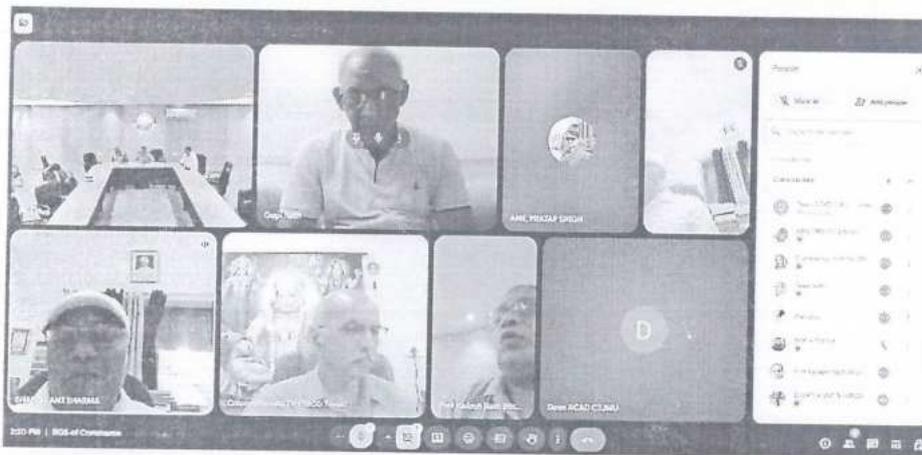
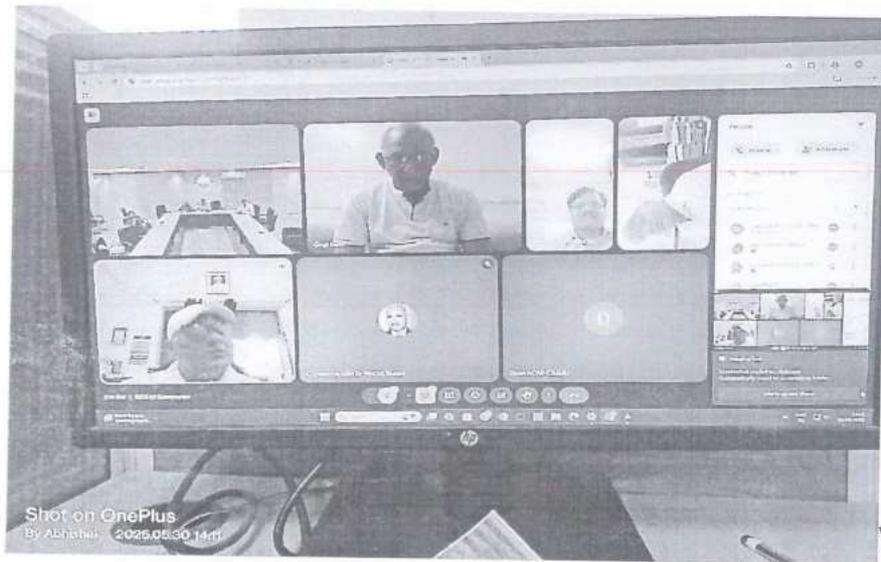
प्रो० वी.के. तिवारी

प्रो. ए.के. गुप्ता

प्रो. के. एन. मिश्रा
संयोजक

Board of Studies Faculty of Commerce

Held on 30/05/2025



CHHATRAPATI SHAHUJI MAHARAJ UNIVERSITY
KANPUR



FACULTY OF COMMERCE

Proposal for Four Year Under Graduate Program and One Year PG Program

(NEP 2020 UG-PG Course Structure aligned with FYUGP of UGC)

Proposed Programme :

1. At the end of First Year - Certificate Course in Commerce
2. At the end of Second Year - Diploma in Commerce
3. At the end of Third Year - Degree in Commerce
4. The Options available in Fourth Year,
4 Year BCOM with Honors – Eligible for 1 Year PG
Or
4 Year BCOM Honors with Research (for students getting 75% or More in Degree in
Commerce – Eligible for 1 Year PG
Or
4 Years BCOM with Apprenticeship – Eligible for 2 Year PG

Gopinath

प्रो० गोपीनाथ

प्रो० अखिल मिश्रा

प्रो० अनिल प्रताप सिंह

प्रो० वी.के. तिवारी

प्रो. ए.के. गुप्ता

प्रो. के. एन. मिश्रा
संयोजक

**CHHATRAPATI SHAHU JI MAHARAJ UNIVERSITY,
KANPUR**

Programme: B.Com.

Four Year Undergraduate Programme (FYUP) Structure

Semester - I					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 1 st Year	C010101TN	Major Paper	Business Statistics	6	23
	C010102TN	Major Paper (any one)	Business Communication	6	
	C010103TN		Introduction to Computer Application and E- Commerce		
	C010104TM	Minor	Business Organisation	6	
	VOCxxx	Skill Enhancement course (SEC)	Vocational Skill Enhancement course	3	
	Z011101	Co-curricular Course	First Aid and Basic Health	2	

Semester - II					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 1 st Year	C010201TN	Major Paper	Financial Accounting	4	17
	C010202PN	Practical Paper	Computerised Accounting	2	
	C010203TN	Major Paper (any one)	Business Management	6	
	C010204TN		Business Economics		
	VOCxxx	Skill Enhancement course (SEC)	Vocational Skill Enhancement course	3	
	Z021201	Co-curricular Course	Human Values and Environment Studies	2	

Note:

1. Total Credits 40 till semester II
2. Student is entitled for Certificate in Commerce after successful completion of first two semesters



Semester - III					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 2 nd Year	C010301TN	Major Paper	Cost Accounting	6	23
	C010302TN	Major Paper (any one)	Business Regulatory Framework	6	
	C010303TN		Company Law		
	C010304TM	Minor	Fundamentals of Entrepreneurship	6	
	VOCxxx	Skill Enhancement course (SEC)	Vocational Skill Enhancement course	3	
Z031301	Co-curricular Course	Physical Education and Yoga	2		

Semester - IV					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 2 nd Year	C010401TN	Major Paper	Income Tax Law and Accounts	4	17
	C010402PN	Practical Paper	Income Assessment and Filing of Returns	2	
	C010403TN	Major Paper (any one)	Inventory Management	6	
	C010404TN		Macroeconomics		
	C010405R	Project	Research Project/ Dissertation/ Internship/Field Work or Survey	3	
	Z041401/ Z041402	Co-curricular Course	Social Responsibility and Community Engagement/Indian Language	2	

Note:

1. Total Credits 80 till semester IV
2. Student is entitled for Diploma in Commerce after successful completion of four semesters

Semester - V					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 3 rd Year	C010501TN	Major Paper	Corporate Accounting	5	20
	C010502TN	Major Paper	Auditing	5	
	C010503TN	Major Paper	Accounting For Managers	5	
	C010504TN	Major Paper (Elective) (any one)	Business Finance	5	
	C010505TN		Principles and Practices of Insurance		
	C010506TN		Business Ethics and Corporate Governance		

Semester - VI					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 3 rd Year	C010601TN	Major Paper	Goods and Service Tax	5	20
	C010602TN	Major Paper	Monetary Theory and Banking Practices in India	5	
	C010603TN	Major Paper (any one)	Fundamentals of Marketing	4	
	C010604PN		Digital Marketing		
	C010605TN		Financial Market and Institutions		
	C010606PN		Fintech Applications		
	C010607TN		Human Resource Management		
	C010608PN	Payroll Processing and Management			
	C010609PN	Major Paper	Comprehensive VIVA	4	

Note:

1. Total Credits 120 till semester VI
2. Student is entitled for Three Year B.Com. UG Degree after successfully completion of six semesters.

Semester – VII (For B.Com. with Honours)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 4 th Year	C010701TN	Major Paper	Managerial Economics	4	20
	C010702TN	Major Paper	Organization Behaviour	4	
	C010703TN	Major Paper	Accounting For Managerial Decisions	4	
	C010704TN	Major Paper	Public Finance	4	
	C010705TN	Major Paper (any one)	Advance Corporate Accounting	4	
	C010706TN		Consumer Behaviour and Marketing Research		
	C010707TN		Talent Management		

Semester – VIII (For B.Com. with Honours)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 4 th Year	C010801TN	Major Paper	Financial Management	4	20
	C010802TN	Major Paper	Marketing Management	4	
	C010803TN	Major Paper	Advanced Human Resource Management	4	
	C010804TN	Major Paper	Statistical Analysis	4	
	C010805TN	Major Paper (any one)	Security Analysis and Portfolio Management	4	
	C010806TN		Digital Marketing & E-Commerce		
	C010807TN		Travel and Tourism Management		

Note:

1. Total Credits 160 till semester VIII
2. Student is entitled for Three Year B.Com. (Honours) UG Degree after successfully completion of eight semesters.

Semester – VII (For B.Com. Honours with Research)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 4 th Year	C010701TN	Major Paper	Managerial Economics	4	20
	C010702TN	Major Paper	Organization Behaviour	4	
	C010703TN	Major Paper	Accounting For Managerial Decisions	4	
	C010704TN	Major Paper	Public Finance	4	
	C010708RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

Semester – VIII (For B.Com. with Honours)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 4 th Year	C010801TN	Major Paper	Financial Management	4	20
	C010802TN	Major Paper	Marketing Management	4	
	C010803TN	Major Paper	Advanced Human Resource Management	4	
	C010804TN	Major Paper	Statistical Analysis	4	
	C010808RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

Note:

1. Total Credits 160 till semester VIII
2. Student is entitled for Three Year B.Com. (Honours with Research) UG Degree after successfully completion of eight semesters.



PG 1 Year PG Programme (For 4 Year UG Students)

Semester – IX					
Year	Code	Paper	Courses	Credits	Total Credits
M.Com. (1 Year)	C010901TN	Major Paper	Strategic Management	4	20
	C010902TN	Major Paper	Business Research Methodology	4	
	C010903TN	Major Paper (any one)	Indian Financial System and Financial Services	4	
	C010904TN		Marketing of Services and Retail Management		
	C010905TN		Organisation Development and Change Management		
	C010906TN	Major Paper (any one)	Corporate Tax Planning and Management	4	
	C010907TN		Logistics and Supply Chain Management		
	C010908TN		Industrial Relations and Labour Legislation		
	C010909RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

Semester – X					
Year	Code	Paper	Courses	Credits	Total Credits
M.Com. (1 Year)	C011001TN	Major Paper	Project Planning and management	4	20
	C011002TN	Major Paper	International Business	4	
	C011003TN	Major Paper (any one)	International Financial System and management	4	
	C011004TN		International marketing		
	C011005TN		Conflict Resolution and Strategic Negotiation		
	C011006TN	Major Paper (any one)	Management Information System	4	
	C011007TN		Customer Relationship Management		
	C011008TN		Training and Development		
	C011009RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

B COM 1st, 2nd, 3rd, 4th, 5th and 6th Semester

Year	Sem	Own Faculty Major Paper 1 (Core)	Own Faculty Major Paper 2 (Core / Elective)	Minor From Own Faculty Or Other Faculty (6 Credits)	Vocational (3 credits)	Co Curricular (2 credits)	Research Project/ Dissertation/ Internship/ Field Survey(3 credits)	Total Credits	
I	I	Business Statistics (T) (6 credits)	1. Business Communication (T) (6 Credits) OR 2. Introduction to Computer Application and E- Commerce (T)(6 credits)	Business Organisation (T) (6 credits)	Voc 1	Co curricular 1	----- -	23	----- -----
	II	Financial Accounting (T) (4 Credits) + Computerised Accounting (P) (2 Credits)	Elective : (any one) 1. Business Management (T) (6 Credits) OR 2. Business Economics (T) (6 Credits)		Voc 2	Co curricular 2	----- --	17	Certificate in Commerce (40 Credits)
II	III	Cost Accounting (T)(6 Credits)	Elective : (any one) 1. Business Regulatory Framework (T)(6 credits)	Fundamentals of Entrepreneurship (T) (6 credits)	Voc 3	Co curricular 3	----- ---	23	----- -----



			OR 2. Company Law (T) (6 Credits)						
	IV	Income Tax Law and Accounts (T) (4 Credits) + Income Assessment and Filing of Returns (P) (2 Credits)	Elective : (any one) 1. Inventory Management (T) (6 Credits) OR 2. Macroeconomics (T) (6 Credits)		----- -----	Co curricular 4	Research Project / Dissertation / Internship / Field Survey	17	Diploma in Commerce (80 Credits)
III	V	Core : 1. Corporate Accounting (T) (5 credits) 2. Auditing (T) (5 Credits) 3. Accounting For Managers (T) (5 credits)	Elective :(any one) 1. Business Finance (T) (5 credits) Or 2. Principles and Practices of Insurance (T) (5 Credits) Or 3. Business Ethics and Corporate Governance (T) (5 credits)	-----	----- --	----- -	-----	20	-----
	VI	Core : 1. Goods and Service Tax (T) (5 credits)	Elective (any one) (4+2 credits) 1. Fundamentals of Marketing (T) (4 Credits)	-----	----- -----	----- -----	----- --	20	Degree in Commerce (120 credits)

		2. Monetary Theory and Banking Practices in India (T) (5 credits)	+	Digital Marketing (P) (2 Credits)					
		3. Comprehensive VIVA (4 Credit)	Or	2. Financial Market and Institutions (T) (4 Credits)					
			+	Fintech Applications (P) (2 credits)					
			Or	3. Human Resource Management (T) (4 Credits)					
			+	Payroll Processing and Management (P) (2 credits)					

For 4th Year Degree with Honors/ Research

BCOM 7th & 8th Semester

			4 Years BCOM Honours (if Student Passed 6 Semesters of UG)	4 Years BCOM Honours with Research (If Students Secured 75 % Marks in 6 Semesters of UG)		
Year	Sem	Core Papers (4	Elective (in case of	Research Project/	Total	



		Credits each)	4 Yr UG without research) (4 Credits)	Dissertation/ Internship/ Field Survey(in case 4 Yr UG with research & without Elective) (4 Credits)	Credits	
IV	VII	4 Core Papers : (4 credits each) 1. Managerial Economics 2. Organization Behaviour 3. Accounting For Managerial Decisions 4. Public Finance.	Elective : Any one (4 Credits) : 1. Advance Corporate Accounting Or 2. Consumer Behaviour and Marketing Research Or 3. Talent Management	1 (4 Credits) (if Opted for 4 Year UG with Research) (without Elective Papers)	20	
	VIII	4 Core Papers: (4 credits each) 1. Financial Management 2. Marketing Management. 3. Advanced Human Resource Management 4. Statistical Analysis	Elective: Any one (4 credit) : 1. Security Analysis and Portfolio Management Or 2. Digital Marketing & E-Commerce Or 3. Travel and Tourism Management	1 (4 Credits) (if Opted for 4 Year UG with Research) (without Elective Papers)	20	160

Note :



For Research Project or Internship or Dissertation or Field Survey, Title/ Topic will be assigned in Odd Semester and the assigned work will be submitted in Even Semester.

P G 1ST Year (For 4 Year UG Student- 1 Year PG Programme)

Year	Sem	Core Papers (4 Credits each)	Elective (4 Credits each)	Research Project/ Dissertation/ Internship/ Field Survey (4 Credits)	Total Credits
1	I	<p>Core- Two Papers (4 Credits each)</p> <p>1. Strategic Management (4 Credits)</p> <p>2. Business Research Methodology (4 Credits)</p>	<p>Elective –Two Papers (4 Credits each)</p> <p>Elective Paper: 1</p> <p>1. Indian Financial System and Financial Services</p> <p>OR</p> <p>2. Marketing of Services and Retail Management</p> <p>OR</p> <p>3. Organisation Development and Change Management</p> <p>Elective Paper : 2</p> <p>1. Corporate Tax Planning and Management</p> <p>Or</p> <p>2. Logistics and Supply Chain Management</p> <p>Or</p> <p>3. Industrial Relations and Labour Legislation</p>	1 (4 Credits)	20
	II	Core- (Two	Elective Paper – (2 Papers)		

	Papers) (4 Credits each)	(4 Credits each)			
	1. Project Planning and management (T)	Elective Paper 1 : (Theory) (Any One)	1 (4 Credits)	20	40
	2. International Business (T)	1. International Financial System And management Or 2. International marketing Or 3. Conflict Resolution and Strategic decisions.			
		Elective Paper 2 : (Practical) (Any one)			
		1. Management Information System Or 2. Customer Relationship Management Or 3. Training and Development			

Note :

For Research Project or Internship or Dissertation or Field Survey, Title/ Topic will be assigned in Odd Semester and the assigned work will be submitted in Even Semester.



Papers of Four Year BCOM (as per NEP) (I-VIII Semester)

Semester - I					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 1 st Year	C010101TN	Major Paper	Business Statistics	6	23
	C010102TN	Major Paper (any one)	Business Communication	6	
	C010103TN		Introduction to Computer Application and E- Commerce		
	C010104TM	Minor	Business Organisation	6	
	VOCxxx	Skill Enhancement course (SEC)	Vocational Skill Enhancement course	3	
	Z011101	Co-curricular Course	First Aid and Basic Health	2	

Semester - II					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 1 st Year	C010201TN	Major Paper	Financial Accounting	4	17
	C010202PN	Practical Paper	Computerised Accounting	2	
	C010203TN	Major Paper (any one)	Business Management	6	
	C010204TN		Business Economics		
	VOCxxx	Skill Enhancement course (SEC)	Vocational Skill Enhancement course	3	
	Z021201	Co-curricular Course	Human Values and Environment Studies	2	

Note:

1. Total Credits 40 till semester II
2. Student is entitled for Certificate in Commerce after successful completion of first two semesters



Semester - III					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com 2 nd Year	C010301TN	Major Paper	Cost Accounting	6	23
	C010302TN	Major Paper	Business Regulatory Framework	6	
	C010303TN	(any one)	Company Law		
	C010304TM	Minor	Fundamentals of Entrepreneurship	6	
	VOCxxx	Skill Enhancement course (SEC)	Vocational Skill Enhancement course	3	
	Z031301	Co-curricular Course	Physical Education and Yoga	2	

Semester - IV					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com. 2 nd Year	C010401TN	Major Paper	Income Tax Law and Accounts	4	17
	C010402PN	Practical Paper	Income Assessment and Filing of Returns	2	
	C010403TN	Major Paper	Inventory Management	6	
	C010404TN	(any one)	Macroeconomics		
	C010405R	Project	Research Project/ Dissertation/ Internship/Field Work or Survey	3	
	Z041401/ Z041402	Co-curricular Course	Social Responsibility and Community Engagement/Indian Language	2	

Note:

1. Total Credits 80 till semester IV
2. Student is entitled for Diploma in Commerce after successful completion of four semesters

Semester – V					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com 3 rd Year	C010501TN	Major Paper	Corporate Accounting	5	20
	C010502TN	Major Paper	Auditing	5	
	C010503TN	Major Paper	Accounting For Managers	5	
	C010504TN	Major Paper (Elective) (any one)	Business Finance	5	
	C010505TN		Principles and Practices of Insurance		
	C010506TN		Business Ethics and Corporate Governance		

Semester – VI							
Year	Code	Paper	Courses	Credits	Total Credits		
B.Com 3 rd Year	C010601TN	Major Paper	Goods and Service Tax	5	20		
	C010602TN	Major Paper	Monetary Theory and Banking Practices in India	5			
	C010603TN C010604PN	Major Paper (any one)	Fundamentals of Marketing Digital Marketing	4 2			
	C010605TN C010606PN		Financial Market and Institutions Fintech Applications				
	C010607TN C010608PN		Human Resource Management Payroll Processing and Management				
	C010609PN		Major Paper			Comprehensive VIVA	4

Note:

1. Total Credits 120 till semester VI
2. Student is entitled for Three Year B.Com. UG Degree after successfully completion of six semesters.

Semester – VII (For B.Com. with Honours)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com 4 th Year	C010701TN	Major Paper	Managerial Economics	4	20
	C010702TN	Major Paper	Organization Behaviour	4	
	C010703TN	Major Paper	Accounting For Managerial Decisions	4	
	C010704TN	Major Paper	Public Finance	4	
	C010705TN	Major Paper (any one)	Advance Corporate Accounting	4	
	C010706TN		Consumer Behaviour and Marketing Research		
	C010707TN		Talent Management		

Semester – VIII (For B.Com. with Honours)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com 4 th Year	C010801TN	Major Paper	Financial Management	4	20
	C010802TN	Major Paper	Marketing Management	4	
	C010803TN	Major Paper	Advanced Human Resource Management	4	
	C010804TN	Major Paper	Statistical Analysis	4	
	C010805TN	Major Paper (any one)	Security Analysis and Portfolio Management	4	
	C010806TN		Digital Marketing & E-Commerce		
	C010807TN		Travel and Tourism Management		

Note:

1. Total Credits 160 till semester VIII
2. Student is entitled for Three Year B.Com. (Honours) UG Degree after successfully completion of eight semesters.



Semester – VII (For B.Com. Honours with Research)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com 4 th Year	C010701TN	Major Paper	Managerial Economics	4	20
	C010702TN	Major Paper	Organization Behaviour	4	
	C010703TN	Major Paper	Accounting For Managerial Decisions	4	
	C010704TN	Major Paper	Statistical Analysis	4	
	C010708RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

Semester – VIII (For B.Com. with Honours)					
Year	Code	Paper	Courses	Credits	Total Credits
B.Com 4 th Year	C010801TN	Major Paper	Financial Management	4	20
	C010802TN	Major Paper	Marketing Management	4	
	C010803TN	Major Paper	Advanced Human Resource Management	4	
	C010804TN	Major Paper	Public Finance	4	
	C010808RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

Note:

1. Total Credits 160 till semester VIII
2. Student is entitled for Three Year B.Com. (Honours with Research) UG Degree after successfully completion of eight semesters.



BCOM 1st Year Semester I

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: C010101TN		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to understand the nature of statistics, Data, its Collection, Organisation, Presentation, Analysis and Interpretation. It provides an understanding of various tools and techniques of Statistics such as Measures of Central Tendency, Dispersion, Correlation, Skewness, Time Series and Index Number. It promotes analytical ability among the students.			
Credits: 6		Core : Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		20
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co- efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.		25
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation. Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.		25
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square. Interpolation and Extrapolation:- Newton's method of Advancing		

Differences, Lagrange's method, Parabolic Curve method, Binomial Expansion method.	20
Suggested Readings:	
<ol style="list-style-type: none"> 1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication. 3. Sharma J.K., Business Statistics, Pearson Education. 4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. 	
Note: Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010102TN	Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication. It also provides a way to make a student to understand a general an effective communication.		
Credits: 6	Elective (A)	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures

(Signature)

I	Introduction , Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	21
III	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.	31
IV	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	16

Suggested Readings:

1. A.K.Gupta, Varinder Kumar and Bodh Raj: Business Communication; Kalyani Publishers.
2. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Bovee, and Thill, Business Communication Today, Pearson Education
4. Shirley, Taylor, Communication for Business, Pearson Education
5. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH
6. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behavior, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010103TN	Course Title: Introduction to Computer Application and E- Commerce	
Course outcomes: The objective of this course is to provide basic knowledge of computer, DBMS, data base language and word processing. It also improves ability to understand various elements of E Commerce		
Credits: 6		Elective (B)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Computer: An Introduction- Computer in Business, Elements of Computer; Components of a computer system, Generations of computer; Software and its Types, Disk Operating system and Windows: Number systems and codes.	20
II	Data Base Management Systems: Relevance and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, Application of DBMS systems. Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file	20



III	<p>E- Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.</p> <p>Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.</p>	25
IV	<p>Application in B2B: Applications of B2B; Key B2B Technologies; Supplier, Buyer and Intermediary Oriented Marketplace; Just in Time Delivery in B2B.</p> <p>Applications in Governance: EDI In Governance; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government and Citizen- To Government; E-Governance Models; Private Sector Interface In E Governance.</p>	25

Suggested Readings:

1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi
2. Shrivastava" Fundamental of Computer& Information Systems" (Wiley Dreamtech)
3. Leon A and Leon M ., " Introduction to Computers" (Vikas, 1st Edition).
4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.
5. Norton P., "Introduction to Computers", (TATA McGraw Hill)
6. Leon "Fundamentals of Information Technology", (Vikas)
7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi.
8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English)
9. Laudon & Laudon, "Management Information System"
10. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
11. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
12. Agarwal Kamlesh and Agarwal Diksha Bridge to the Online To A Front New Delhi India Macmillan India (Hindi and English)

Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance , Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010104TN	Course Title: Business Organization	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Business Organisation along with the basic laws and norms of Business Organisation. Also It provides us proper understanding of the concept of Sole Proprietorship, Partnership and Joint Stock Company etc. ✓ Ability to understand the various important factors regarding Plant location and Plant Layout. It also provides an idea of Nature and Types of Business Combination. 		
Credits: 6	Minor (Own faculty)	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.	22

II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.	23
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors	25
IV	Business Combination : Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits Difference between Rationalisation and Nationalisation.	20

Suggested Readings:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. & Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons.
5. Prakash, Jagdish, “Business Organistaton and Management”, Kitab Mahal Publishers (Hindi and English)

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

BCOM 1st Year Semester II

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010201TN	Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions. It also covers the Accounting related to Royalty, Hire Purchase, Voyage etc.		
Credits: 4		Core: Compulsory
Max. Marks: 25 +75		Min. Passing Marks: 10 + 25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.	12
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.	18
III	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods. Computation of Insurance Claim- Loss of stock and loss of	15

	profit	
IV	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	15

Suggested Readings:

1. Dr. M. P. Gupta, Dr. B.M. Agarwal, Dr A. K. Gupta, "Financial Accounting", Mansarovar Publications.
2. Dr. Vishal Saxena, "Financial Accounting", Bharat Law House, New Delhi.
3. Dr. Vishal Saxena and Sachin Maheshwari, "Specialised Accounting", Thakur Publications, New Delhi
4. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint (2014)
5. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)
6. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.
7. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.
8. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013)
9. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017
10. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011)
11. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010).

9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010)
10. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra Note-
Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)



Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010202PN	Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide :to knowledge of Computer Fundamentals, Word Processing and Computerised Accounting.		
Credits: 2	Core : Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Hrs of Practical Labs: 30 Hrs		
Unit	Topics	No. of Hours
I	Computer Fundamentals- Components, Input Devices and Output devices; Hardware, Software and Its Types - Operating Software, Utility Software And Application Software. Data Communication Networks-LAN, MAN & WAN.	6
II	Word processing: Meaning and role of Word processing, MS Word : Creating document, Editing, Formatting Tools and Printing document. Use of Tables, Charts, Pictures. Page formatting such as Header and Footer etc.	8
III	Computerised Accounting Systems: Introduction to Accounting Information System (AIS) As A Part of Management Information System. Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Ledgers and Groups; Creating Stock Items and Groups; Voucher Entries; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	16



Suggested Readings:

1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi
2. Shrivastava" Fundamental of Computer& Information Systems" (Wiley Dreamtech)
3. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi.
4. Norton P., "Introduction to Computers", (TATA McGraw Hill)
5. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
6. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
7. Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010203TN	Course Title: Business Management	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none"> ➤ Ability to understand the concept of Business Management along with the principles and norms of Business Management. ➤ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. ➤ Ability to understand the concept of Planning, Organising, Staffing, Directing, Motivation and Control etc. 		
Credits: 6	Elective (A)	
Max. Marks: 25+75	Min. Passing Marks:10+25	

Total No. of Lectures: 90		
Unit	Topic	No. of Lectures
I	Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships, Centralization and Decentralization, Departmentation. Organizational Structure- Forms.	24
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation-Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert’s Four System of Leadership.	21
Suggested Readings: <ol style="list-style-type: none"> 1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014). 3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000). 		



4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970).
5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997).
6. Agarwal K.K., "Business Organisation and Management".
7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha".
8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha".
9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha".
10. Shukla, Sudhir, "Management Concept & Principles".
11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delhi

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C010204TN	Course Title: Business Economics	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable business.		
Credits: 6	Elective (B)	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures

I	Famous Economist of India like- Kautilya, Gopal Krishna Gokhale, D.R. Gadgil, Dr. Ram Manohar Lohia, Jawaharlal Nehru and Dr. B.R. Ambedkar etc. Introduction: Nature and Scope of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand, Revenue Curve Analysis	22
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return to Scale; Internal and External Economics And Diseconomies.	31
III	Concept of Supply Curve Perfect Competition: Meaning, Price and Output Determination. Monopoly: Meaning And Determination of Price Under Monopoly; Equilibrium of a Firm / Industry. Monopolistic Competition: Meaning and Characteristics; Price and Output determination Under Monopolistic Competition.	21
IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit.	16

Suggested Readings: 1. Geetika, "Managerial Economics", McGraw- Hill Education 2nd Ed.

2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), , McGraw Hill Education, 9th Ed

3. Ahuja, H.L., "Managerial Economics", S.Chand, 8th Ed

4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed

5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications

6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India)Pvt Limited

7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra

8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir

9. Jhingan, M.L., "Managerial Economics -1E", Vrinda Pub

10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

BCOM 2ND Year Semester III

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010301TN	Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts of Cost, Elements of Cost and the tools used in cost accounting such as Unit Costing, Cost Sheet, Process Costing, Contract Costing etc.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques Methods of Pricing Material Issues. Concept of Cost Audit.	20



II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20

Suggested Readings:

1. Gupta R.K. and Tiwari V.K.: Cost Accounting; Navman's Publications Aligarh.
2. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
3. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)
4. Tulsian P.C; Practical Costing: Vikas, New Delhi.
5. Garg A. K.; Cost Accounting: An Analytical Study, Swati Puase3blication, Meerut.
6. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (include Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010302TN	Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872 and Sale of Goods Act,1930.		
Credits: 6	Elective (A)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	25
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	21
Suggested Readings: <ol style="list-style-type: none"> 1. Prof K N Mishra and Dr. R N Singh: Navyug Publications, Agra. 2. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 3. Chandha P.R: Business Law; Galgotia, New Delhi. 4. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) 5. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata. 6. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. 7. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra 		



Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010303TN	Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Credits: 6	Elective (B)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Companies Act 2013: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa. Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	18



II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission-Difference, Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	17
III	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	25
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	15

Suggested Readings:

1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication
2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House
3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English)
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)

Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010304TN	Course Title: Fundamentals of Entrepreneurship	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Entrepreneurship along with the basic theories and practices of Entrepreneurship. ✓ Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems. ✓ Ability to apply basic Entrepreneurship principles to solve business and industry related problems. ✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP. 		
Credits: 6		Minor(Own Faculty)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship. Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur, Intrapreneur & Manager. Entrepreneurship & Environment.	22



II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.	21
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.	16

Suggested Readings:

1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House
2. Desai, Vasant, "Management of Small Scale Industry", Generic
3. Drucker, Peter, "Innovation and Entrepreneurship", Harper Business; Reprint edition
4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand
5. Kenneth, P. Van, "Entrepreneurship and Small Business Management"
6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System"
7. Agrawal, R.C., 'Udyamita Vikas'(Hindi)
8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company Note-

Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)

Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

BCOM 2ND Year Semester IV

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010401TN	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: 4	Core : Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	12
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	24
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	12
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	12

E. Dr.

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)
4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra

Note- **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:C010402PN	Course Title: Income Tax Assessment and Filing of Return (Practical)	
Course outcomes: The purpose of this paper is to provide knowledge of Basic requirements of Income Tax Return and Procedure of Return Filing.		
Credits: 2	Core : Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Hrs: 30		
Unit	Topics	No. of Hours

I	Income Tax Return – Introduction, Meaning and Definition, Types, Procedure, Due date of filing of Return. Income Tax Terminologies: PAN, TAN, TDS and TCS. Advance Payment of Tax. Various ITR Forms and Its purposes: ITR 1(SAHAJ), ITR 2, ITR 3, ITR 4(SUGAM), ITR 5, ITR 6 AND ITR 7.	10
II	E Filing of IT Returns: Meaning, Types of E filing, Benefits and Limitation, Difference Between E filing and Regular filing. E filing Process Various Forms: Form 16, Form 26AS. Introduction to Income Tax Portal; Preparation of Electronic Return (Practical Workshops)	1 2
III	E-Filing of TDS – Concept, Schedule for TDS Deposits, Schedule for Submission of TDS Returns, Prescribed forms for filing TDS Return.	08
Suggested Readings: 1. Ahuja. Girish and Gupta Ravi, “Systematic approach to Income Tax”, Bharat Law House, New Delhi. 2. Singhanian V. K. and Singhanian Monica, “Students Guide to Income tax”, University edition, Taxmann Publication Private Ltd., New delhi. 3. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)		
Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)



Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: C010403TN	Course Title: Inventory Management	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. ✓ Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Inventory management for solving different problems. ✓ Ability to apply basic Inventory management principles to solve business and industry related problems. ✓ Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence. 		
Credits: 6		Elective (A)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	20
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	20



III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	20
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	15

Suggested Readings:

1. Muller M. (2011), Essentials of Inventory Management, AMACON.
2. Narayan P. (2008), Inventory Management, Excel Books.
3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.
4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.
5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.

Note- Latest edition of the text books should be used.

**This course can be opted as an elective by the students of following subjects:
Open for all**

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: C010404TN	Course Title: Macroeconomics	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Circular Flow of Income in Four sector Economies and Different approaches to measurement of national Income. ✓ Ability to understand the Theory of Income determination . ✓ Ability to understand Consumption Function. ✓ Ability to understand Determination of Equilibrium level of Income. ✓ Ability to understand the Theories of Population and Inflation 		
Credits: 6		Elective (B)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction of Macro-Economics : Concept, Definition and Scope of Macro-Economics, Circular Flow of Income, Analysis and Measurement of Economic activity. National Income Accounting: Concepts and Definition of National Income; Domestic Income, Gross Domestic Product and Value Added; Components of National Income, Methods of Measurement of National income.	30
II	Consumption Function: Keynesian Consumption function, Relative and Permanent Income Hypothesis, Multiplier, Investment Function – Autonomous and Induced Investment. Theory of Income Determination – Government Purchases and Income, taxes and Equilibrium level of Income, Tax Multiplier. Determination of Equilibrium level of Income – Simple Keynesian Model	20
III	Marginal Efficiency of Capital : Concepts, Relation between MEC and MEI, Derivation and shift in IS and LM Curves, Interaction between IS and LM Curves, Acceleration Principle. Theories of Employment – Say’s Law of Market and	20

	Classical theory of Employment, Saving- Investment Analysis; Keynesian theory of Employment.	
IV	Theory of Inflation – Concepts of Inflation, Inflationary Gap, Demand Pull and Cost Push Inflation; Philips Curve, Effects of Inflation, Anti- Inflation Policies; Monetary and Fiscal Policies. Fluctuation and Growth- Hawtrey, Hayek, Schumpeter, Samuelson and Hicks. Theories of Population – Malthusian theory and Theory of Optimum Population.	20
Suggested Readings: <ol style="list-style-type: none"> 1. Ahuja H.L. , Macro Economics Theory and Policy, S. Chand and Company Ltd. New Delhi. 2. Dwivedi D.N., Macro Economics Theory and Policy, Tata McGraw Hill Publication Company Ltd. Delhi. 3. Sikdar S., Principles of Macroeconomics, Oxford University Press. 4. L.N. Dutta, Wiley. A Textbook of Modern Macroeconomics. 5. Greg Mankiw, Macro Economics, Worth Pub. Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

BCOM 3rd Year Semester V

Programme: B.Com.	Year: Third	Semester: Fifth
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Subject: Commerce		
Course Code: C010501TN	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act. It Consists of treatment of issue of Share, Debenture, Redemption, Final Account of Companies, Amalgamation, Valuation of Shares and Goodwill, Liquidation of Companies etc.		
Credits: 5	Core 1: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And ReIssue Of Shares, Redemption Of Preference Shares.	15
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	19
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares.	20
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External, Liquidation of Companies.	21



Suggested Readings:

1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)
2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)
3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)
4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal
5. PS And Gupta SC Advanced Accounts S Chand And Company
6. Shukla MB Corporate Accounting Kitab Mahal
7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010502TN	Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.		
Credits: 5	Core 2 : Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra . Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	19
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24



Suggested Readings:

1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)

Note-

Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Attendance, Semester includes Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010503TN	Course Title: Accounting for Managers	
Course outcomes: After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Managerial Accounting such as Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. 		
Credits: 5	Core : Compulsory	



Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting - Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis Horizontal, Vertical and Trend Analysis.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).	16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.	20



Suggested Readings:

1. Gupta P.C., Mishra K.N. and Gupta A.K. : Management Accounting; Jawahar Publications, Agra.
 2. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
 3. Homgren , Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, Prentice Hall of India, Delhi.
 4. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.
 5. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
 6. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi.
 7. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)
 8. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.
 9. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.
- Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010504TN	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance. It makes it easier for students to understand Requirements of fund		

,, Procurement of funds, Utilisation of funds.		
Credits: 5		Elective 1 (A)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures (in hours per week): 75		
Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature and Importance Investment Decisions Are Its Major Evaluation Criteria.	15
II	Cost Of Capital: Meaning, Importance, Calculation of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital , Capitalization- Meaning, Overcapitalization.	19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	21
Suggested Readings: <ol style="list-style-type: none"> 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management <p>Note- Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)



Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010505TN	Course Title: Principles and Practices of Insurance	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. ✓ Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. ✓ Ability to identify the appropriate method and types of Insurance for solving different problems. ✓ Ability to apply basic Insurance principles to solve business and industry related problems. <p>Ability to understand the concept of Life, Marine and Fire Insurance.</p>		
Credits: 5		Elective 1 (B)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17



II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.	20
<p>Suggested Readings: 1- Mishra M.N., Insurance- Principles & Practice. 2-Gupta O.S., Life Insurance. 3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. 4-Kothari & Bhall, Principles & Practice of Insurance. Note-Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)



Programme :B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: C010506TN	Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: 5	Elective 1. (C)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	16



Suggested Readings:	
1. Kitson Alan- Ethical Organisation, Palgrave	
2. L. T. Hosmer : The Ethics of Management, Universal Book.	
3. D. Murray : Ethics in Organizational, Kogan Page.	
4. S. K. Chakraborty : Values and Ethics in Organisation, OUP Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

BCOM 3RD Year Semester VI

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010601TN		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.			
Credits: 5		Core : Compulsory	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.		17

II	<p>Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate.</p> <p>Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply.</p> <p>Value Of Supply: Meaning, Provisions Related With determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.</p>	16
III	<p>Input Tax Credit ITC: Meaning Of Utilization Of ITC, Unit Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.</p>	25
IV	<p>Registration: Meaning of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation of Registration. Accounts And Records: Manner of Maintenance of Accounts, Period of Retention of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher</p> <p>Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty and Under GST, E -Way Bill.</p>	17

Suggested Readings:

1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.
3. Bansal K. M. GST Customer law taxman Publicati on private limited University edition
4. RK Singh PK a bird's eye view of GST Asia law house
5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition
6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA
7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi
Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)



Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010602TN	Course Title: Monetary Theory and Banking in India	
Course outcomes: The course expose the students to various monetary theories, value of money , Functions. Also It gives a general idea of Indian banking system and the financial system prevailing in India.		
Credits: 5	Core: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Money: Functions, Measures To Money Supply in India And Their Different Components, Meaning And Changing Relative Importance Of each Component, High Powered Money- Meaning And Uses, Sources of Changes in High Powered Money. Financial System: Components, Financial Intermediaries.	14
II	Indian Banking System: Definition of Bank, Commercial Banks – Importance, Functions and Structure. Regional Rural Banks, Cooperative Banks in India. Process of Credit Creation by Banks; Determination of Money Supply And Total Bank Credit.	14
III	Development Banks And Other Non-Banking Financial Institution: Features, Policies for Allocation of Institutional Credit, Problem between the Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	18



IV	Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Bond Rate, Bill Rate, Deposit Rate, etc.; Inflation and Its Impact.	14
Suggested Readings:		
<ol style="list-style-type: none"> 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English) 3. Gupta SB Monetary Planning Of India 4. Khan M Y Indian Financial System Theory And Practice 5. Sengupta A K & Agarwal K Money Market Operations In India Note- Latest edition of the text books should be used. 		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010603TN		Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge concepts, principles, tools and techniques of marketing.			
Credits: 4		Elective (A) (T)	
Max. Marks:		Min. Passing Marks:	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.		15

II	<p>Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.</p> <p>Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.</p>	15
III	<p>Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.</p> <p>Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.</p>	15
IV	<p>Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.</p> <p>Retailing: Types of retailing – store based and nonstore based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.</p>	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio 4. Chhabra, T.N., Principles of Marketing, Sun India Publication. 5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. 6. (Hindi and English) 7. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin. 8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi. 9. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills. <p>Note- Latest edition of the text books should be used.</p>		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance , Behaviour, Discipline, Participation in Different Activities.	(05 marks)

Programme: BCOM.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010604PN	Course Title: Digital Marketing (Practical)	
Course Outcomes:		
After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. ✓ Ability to understand the Terminologies and Techniques associated with the field of Digital Marketing and control along with their relevance. 		
Credits: 2	Elective (A) Practical	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis. SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10

IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, Email marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India 2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E-Marketing. Routledge 3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd. 4. Kapoor, Neeru. E-Marketing, Pinnacle learning 5. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India 6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. <p>Note : Latest edition of the text books should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	



Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code:C010605T	Course Title: Financial Market and Institutions	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market. ✓ Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Financial Market for solving different problems. ✓ Ability to apply basic Financial Market principles to solve business and industry related problems. ✓ Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc. 		
Credits: 4		Elective (B)(T)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	<p>Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System.</p> <p>Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market.</p> <p>Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.</p>	18
II	<p>Capital Market: Meaning and Definition. Primary or New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Issue-pricing and marketing. Defects and Remedies of New Issue Market.</p>	14
III	<p>Secondary Market: Meaning and Definition.</p> <p>Stock Exchange : Meaning and its Functions and role; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.</p>	16



IV	<p>Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading.</p> <p>SEBI Guidelines - Primary Market, Secondary Market 16 and the Protection of investor's interest, NCLT & NCLAT.</p>	12
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V. A., "Investment Management" Himalaya Publishing House. 7. Gupta, O. P., "Indian Securities Market". <p>Note- Latest edition of the text books should be used.</p>		

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010606P	Course Title: Fundamentals of Fintech (Practical)	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ➤ Ability to understand the concept of Fintech Industry. ➤ Ability to understand the various evolutions of Fintech. ➤ Ability to understand the application of Fintech in Payment Industry, Lending Industry, Wealth management and Insurance Industry. 		
Credits: 2	Elective (B) Practical	

Max. Marks:		Min. Passing Marks:
Total No. of Practical Hrs: 30		
Unit	Topics	No. of Hours
I	Fintech Industry – Introduction, Meaning and Definition, Importance. Fintech Evolution: 1.0(Infrastructure), 2.0(Banking Industry), 3.0 & 3.5 (Startups and Emerging Markets) and 4.0 (Digitalization). Global Fintech Investment; Fintech Hubs.	10
II	Fintech in Payment Industry – Multichannel Digital Wallets, Applications Supporting Wallets, Onboarding and KYC Applications etc. Fintech in Lending Industry – Formal and Informal Lending, P2P Lending, POS Lending, Online Lending, Payday Lending, Microfinance etc.	10
III	Fintech in Wealth Management Industry- Financial Advice, Automated Investing, Socially Responsible Investing, Fractional Investing etc. Fintech In Insurance Industry : P2P Insurance, On demand Insurance, Investment linked Health Insurance etc. Case Studies in Fintech : Paytm, Aadhar, PolicyBazaar, Robinhood etc.	10
Suggested Readings:		
1. Parag Y Arjunwadkar (2018), Fintech : The Technology driving disruption in the financial service Industry CRC Press.		
2. Pranay Gupta, T. Mandy Tham (2018). Fintech: The Digital DNA of Financial Services Paperback. Sage Publications.		
3. Sanjay Phadke (2020), Fintech Future : : The New DNA of Financial Services Paperback.		
Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 marks)

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: C010607T	Course Title: Human Resource Management	

Course outcomes: The paper aims to develop in the students a proper understanding about the basic elements of Human resource management.		
Credits: 4		Elective (C) (T)
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Human Resource Management: Concept and function, Role of competencies of HR manager at our policies evolution of HRM, Emerging challenges of Human Resource Management Workforce diversity, Empowerment, VRS, work life balance downsizing..	15
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods- On job training and off- the job training.	15
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker’s Participation in Management.	15
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining– Meaning and Importance, Process.	15
Suggested Readings:		
1. Aswathappa K Maine resource management Tata McGraw Hill		
2. Verma Pramod Savi Bagiya prabandhan Rao VSP human resource management Excel books		
3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons		
4. Agarwal & Fauzdar, Human Resource Management SBPD Publishing House, Agra (English/Hindi)		
Note- Latest edition of the text books should be used.		
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance , Behaviour, Discipline, Participation in Different Activities.		(05 marks)

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: C010608P		Course Title: Payroll Management and Processing (Practical)	
Course outcomes: After completing this course a student will have:			
<ul style="list-style-type: none"> ➤ Ability to understand the concept of Payroll, Its Management, Processing and Administration. ➤ Ability to understand the various Legal and Regulatory compliance for Payroll. ➤ Ability to understand the Payroll Software and Technologies. 			
Credits: 2		Elective (C) Practical	
Max. Marks:		Min. Passing Marks:	
Total No. of Practical Hrs: 30			
Unit	Topics		No. of Hours
I	Payroll Management: Introduction, Importance, Role of payroll in HR and Finance departments. Payroll Processing: Meaning, calculation of Wages, Salaries, Bonus and Overtime. Payroll Administration: Set up Payroll System, Communication with employees and Handling payroll enquiries.		10
II	Legal and Regulatory Compliance: Labour Laws and Regulations, Taxation Requirements and Compliance with Statutory requirements. Record Keeping : Maintaining Payroll Records, Documentation, Audits and Compliance.		10
III	Payroll Software and Technologies : Introduction to Payroll Software Applications, Training on Payroll Software Usage, Data Security and Confidentiality		10
Suggested Readings: <ol style="list-style-type: none"> Jeanette Landin and Paulette Schirmer, "Payroll Accounting 2025", McGraw Hill Education. Steven M. Bragg, "Accounting for Payroll : A Comprehensive Guide", Hoboken, N.J. : John Wiley & Sons. Ajeet R. Rawat, "The Root of Payroll Management". Steven M Bragg, "Payroll management: 2024 Edition", Wiley. 			
Note- Latest edition of the text books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment			(04 marks)
Class Test-I (Objective Questions)			(04 marks)
Class Test-II (Descriptive Questions)			(04 marks)
Class Test-III (Objective Questions)			(04 marks)

Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 Marks)

B.COM. 4th YEAR (VII Sem)

Programme: B.COM		Year: Fourth	Semester: Seventh
Subject: Commerce			
Course Code: C010701TN		Course Title: Managerial Economics	
Credits: 4		Core: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 60			
Units	Units		
Unit I	Nature and Scope of Managerial Economics, Objective of the firm – Profit and wealth maximization, Role and Responsibilities of Managerial Economists Demand Analysis and Forecasting: Demand determinants, Demand distinctions, Factors involved in Demand Forecasting, Methods of Demand Forecasting		12
Unit II	Production function - Concept of productivity and technology, Production with one variable input, Returns to scale; Production with two variable inputs, Optimal Input Combinations, Managerial use of production functions. Cost function – Classification of Cost, Incremental Cost and its relevance in decision making, short run and long run cost functions, Law of variable proportion		16
Unit III	Market forms – Perfect competition, Monopolistic competition, Monopoly power, Oligopolistic behavior. Factor pricing – Demand and supply of factors of production; Pricing Methods, Dual pricing, Transfer pricing, Product-line coverage and pricing.		10
Unit IV	Risk and Decision Making: Concept of Risk and Uncertainty, Decision making under uncertainty, Risk-Return Trade-off Profit Management - The Concept of Economic Profit and Accounting Profit, Profit Planning and Forecasting.		10
Unit V	Macroeconomics: Introduction, Concept, Definition, National Income Accounting, Circular flow of income and expenditure, Government deficit and trade deficit, Inflation, Product and Financial Market Equilibrium, Trade Cycles and Open Economy: Economic fluctuations and business cycle, Open economy macroeconomics, Determination of exchange rate.		12



Suggested Readings:

- Branson, William H. : Macro Economics Theory and Policy, East-West Press
- Dorn Busch, R. and S. Fischer : Macro Economics, Tata McGraw Hill.
- Koutsiyiannis, A. : Modern Microeconomics, Macmillan Press Ltd.
- Mankiw, N. Gregory, Macro Economics. Macmillan.
- Salvatore, D. & Rastogi, Siddhartha K. : Managerial Economics – Principles and Worldwide Applications, Oxford University Press.
- Varian : Micro-Economic Analysis, Norton
- Pindyck Robert S. and Daniel, L. Rubinfeld : Micro Economics, Third Edition, Prentice Hall of India, 1996.
- Madala, G.S. and Ellen Miller : Micro Economics, Theory and Applications, McGraw Hill Book Co., New York.
- Mehta, P.L. : Managerial Economics, Sultan Chand & Sons.
- Vaishampayan, J.V. : Micro Economic Theory, New Royal Book Co.
- Varshney, R. L. & Maheshwari, K.L. : Sultan Chand & Sons, New Delhi

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests.

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour , Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010702TN	Course Title: Organisational Behaviour	
Credits: 4	Core : Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 60		
Units	Units	
Unit I	Meaning, Characteristics, Key elements and evolution of Organisational Behaviour (OB), Researches on Organisational Behaviour, Biological Foundations of Behaviour, Trends and Changes in OB, Globalisation and Culture.	12

Unit II	Motives and Behaviour, Personality and Behaviour, Perception and Behaviour; Learning and Behaviour; Theories of Motivation: Expectancy Theory, Equity Theory, Reinforcement Theory, Goal Theory Job Stress: Meaning and Sources; Stress moderators; Consequences and Management of Stress.	
Unit III	Groups and Leadership: Meaning and classification of group, Group member resource, Group structure: Group cohesiveness, Committees, Nature and functions: Advantages and disadvantages, Guidelines for effectivity; Leadership: Meaning and roles in organization, Distinction between Manager and Leader Major approaches and Leader, Theories: Ohio and Michigan studies, Fiedler's contingency model, Path-Goal Theory	14
Unit IV	Power, Politics and Conflict: Power: Meaning, Sources and Bases, Impression Management; Defensive Behaviour; Conflict: Meaning, Nature, Sources and Types; Effect of Inter-Group conflict handling and Resolution; Preventing and stimulating conflict.	10
Unit V	Introduction, Elements of Culture, Functions of Organisational Culture, Managing Organisational Culture and Ethics. Organisational change: Forces for change, planned change; Resistance to change; Approaches to Managing Organisational change, Organisational change in Indian Businesses.	10

Suggested Readings:

- Prasad, L.M. : Organisational Behaviour, Sultan Chand & Sons, 2019
- Agarwal, P.K. & Mathur, Ashish : Organisational Behaviour, Pragati Prakashan, Meerut.
- Luthans, Feed : Organisational Behaviour.
- Hersey, Paul and Blanchard, K.H. : Management of Organisational Behaviour.
- Korman, Abraham, K. : Organisational Behaviour.
- K. Aswathappa : Organisational Behaviour.
- K. Aswathappa and G. Sudarsana Reddy : Management and Organisational Behaviour.
- G.S. Sudha : Management Concepts and Organisational Behaviour Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)

Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 Marks)

Programme: B.COM.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010703TN	Course Title: Accounting for Managerial Decisions	
Credits: 4	Core : Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Units	Units	No of Hrs
Unit I	Management Accounting: Nature and Functions; Financial vs Management Accounting; Cost vs Management Accounting; Role of Management Accountant; Cost Concepts and Classifications, Activity Bases Product Costing – Concept and Uses; Emerging Costing Approaches.	
Unit II	Variable and Absorption Costing: Concept; Comparison; Applications of Variable Costing Preparation of Income Statements Cost-Volume-Profit (CVP) Analysis, Contribution Margin; Break-Even Analysis; Profit Volume (P/V) Analysis.	
Unit III	Relevant Information and Short-Run Managerial Decisions, Managerial Decision Making – Make/ Buy, Add/Drop, Sell/ Process, Operate/ Shut Down; Special Order; Product Mix; Pricing Decisions; Optimal Use of Limited Resources	
Unit IV	Budgeting: Nature and Functions; Types of Budgets – Functional, Master; Fixed versus Flexible Budgeting Standard Costing: Concept; Advantages; Types of Standards Variance Analysis – Materials, Labour, Overheads; Managerial uses of variance.	12
Unit V	Responsibility Accounting and Divisional Performance Measurement: Meaning and Characteristics of Responsibility Accounting; Responsibility Centres – Cost Centre, Revenue Centre, Profit Centre, Investment Centre Responsibility Performance Reporting; Divisionalisation– Advantages and Disadvantages.	10



Suggested Readings:

- Gupta P.C., Mishra K.N. and Gupta A.K. : Management Accounting; Jawahar Publications, Agra.
- Gupta, K.L. : Accounting for Managerial Decisions, Sahitya Bhawan Publications, Agra.
- Jawahar Lal : Advanced Management Accounting, Text, Problems & Cases, S. Chand & Co., New Delhi, 2009.
- Bhar, B.K. : Cost Accounting : Methods and Problems.
- Bhattacharya, Ashish K. : Principles and Practice of Cost Accounting, Wheller Publishing, New Delhi.
- Prasad, N.K. : Principles and Practice of Cost Accounting.
- Saxena, V.K., Vashishth, C.D. : Cost Accounting, Sultan Chand & Sons, New Delhi.
- Study Material of ICAI.
- Pandey, I.M. : Management Accounting.
- Gupta, R.L. : Advanced Accountancy.
- Goyal, M.M. : Management Accounting.
- Hingorani, Ramnathan and Grewal : Management Accounting.
- Horngren Charles, T., George Goster and Srikant M. Daslinr : Cost Accounting : A Managerial Emphasis, Prentice Hall, Delhi.
- Lall, B.M. and Jain, I.C. : Cost Accounting : Principles and Practice, Prentice Hall, Delhi.
- Welsche, Glenn A., Ronald W. Hilton and Paul N. Gordan – Budgeting, Profit and Control, Prentice Hall, Delhi.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.Com.	Year: Fourth	Semester: Seventh
Subject: Commerce		
Course Code: C010704TN	Course Title: Public Finance	
Credits: 4	Core : Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Units	Units	No. of Hrs

Unit I	Meaning & Scope of Public Finance, Public goods VS Private Goods, Principle of Maximum Social Advantage Public Budget, Techniques of Budgeting (ZBB, PBB), Deficit Financing.	12
Unit II	Public Expenditure: Meaning and Nature, Wagner's views on increasing state activities, Wiseman- Peacock Hypothesis. Canons and Classification of Public Expenditure, Effects on Production, Distribution and Economic stability.	12
Unit III	Public Revenue : Meaning and Nature, Main Source of Revenue, Tax Revenue, Direct and Indirect Taxes, Progressive, Proportional & Regressive Taxes, Value Added Tax. The division of Tax Burden, Incidence of a Tax, Effects on Production & Distribution.	14
Unit IV	Introduction and Concept of Public Debt; Role of Public Debt, Classification of Public Debts. Meaning of Redemption of Debt and its Methods.	10
Unit V	Indian Public Finance: Financial Federalism under constitution, Financial adjustments in India, Finance Commission. Review of Indian Tax System. Budgetary procedure and Financial control on India	12

Suggested Readings:

- Rosen, H. & Gayer, T. (2014). Public Finance. New York: McGraw-Hill.
- Bagchi : Reading in Public Finance. Oxford university Press.
- Cullis J. Jones., P. (1998). Public Finance and Public Choice. Oxford University Press.
- Hindricks, J., Myles, G.(2013). Intermediate Public Economics, MIT Press.
- Jain, T.R., Grover, M.L., Public Finance, VK Global Publication Pvt. Ltd.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 Marks)



	<p>Suggested Readings:</p> <ul style="list-style-type: none"> • Nair, Suja R. : Customer Behaviour in Indian Perspective. • Petel J. Paul and Jerry C. Olson : Consumer Behaviour and Marketing Strategy. • Nigel Bradley : Marketing Research – Tools and Techniques, University Press. • Beri, G.C. : Marketing Research, Tata McGraw Hill, New Delhi. • Aaker, Kumar and Day : Marketing Research, John Wiley & Sons. • Richard I. Levin : Statistics for Management, Prentice Hall, New Delhi. • Bernnett, P.D. and H.H. Kassarijion : Consumer Behaviour, Prentice Hall of India, New Delhi. • Hawkins, Best and Coney : Consumer Behaviour, Tata McGraw Hill, New Delhi. • Howard, J.A. and Sheth, J.N. : The Theory of Buyer Behaviour, John Wiley, New York. • Laudon, D.L. : Consumer Behaviour, Tata McGraw Hill, New Delhi. • Schiffan, Leon G. and Lealie Lazar Kanuk : Consumer Behaviour, Prentice Hall, New Delhi. <p>Note: Latest edition of the text books should be used.</p>	
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This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment		(04 marks)
Class Test-I (Objective Questions)		(04 marks)
Class Test-II (Descriptive Questions)		(04 marks)
Class Test-III (Objective Questions)		(04 marks)
Class Test-IV (Descriptive Questions)		(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)		(05 Marks)

Programme: B.COM.		Year: Fourth	Semester: Seventh
Subject: Commerce			
Course Code: C010707TN		Course Title: TALENT MANAGEMENT	
Credits: 4		Elective (C)	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 60			
Units	Units	No. of Hrs	
Unit I	Introduction , Concept, Meaning & Objectives, Need of Talent Management, Key Processes of Talent Management Recruitment, Selection, Human Resource Planning, Retention, Talent vs. Knowledge Life Cycle of Talent Management, Role of HR in Talent Management.	12	



Unit II	Introduction & Objectives of HR Planning, Steps in HR Planning, Evaluation of factors affecting HR Planning. Developing Job Analysis, Job Description & Job Specification Strategic Trends in Talent Acquisition, Succession Planning Program	15
Unit III	Meaning of Recruitment, Internal and External Sources of Recruitment; Meaning and Definition of Selection, Selection Process , Selection Techniques. Formulating a Recruitment Strategy for Senior Level Executives.	15
Unit IV	Meaning and Importance of Employees Retention, Employee Attrition, Employee Turnover Ratios, Reasons of Low Employee Turnover, Managing Employee Attrition Employee Engagement, Concept of Integrated Rewards.	10
Unit V	Human Resource Audits : Meaning , Definition and Significance; Human Resource Information System (HRIS Human Resource Accounting (HRA) : Introduction, Meaning, Definition, Objectives and Functions.	08

Suggested Readings:

- Human Resource Management- Gary Dessler - Prentice Hall - 13 edition (January 8, 2012)
- Text Book of Human Recourse Management Mamoria, C.B and Gankar, S.V7th ed. Himalaya • Publishing House, Mumbai2008. •
- Human Resource Management Mankin, David Oxford University Press, New York2009
- Human Resource Management Snell, Scott&Bohlander, George Cengage Learning, Australia S2009. •
- Human Resource Management Text and cases Aswathappa 6th EdTataMacraw Hill 2010.
- Essentials of Human Resource Development Mutsuddi, Indranil1st ed.New Age International, New Delhi2010.
- Introduction to Human Resource Management Kay, Rebecca & Banfield, Paul Oxford University Press, New York 2009.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

BCOM 4th Year (VIII Semester)

Programme: B.COM.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code: C010801TN	Course Title: Financial Management	
Credits: 4	Core : Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 60		
Units	Units	No. of Hrs
Unit I	Introduction, Nature, Scope and Objectives of Financial Management; Time value of money; Concepts of Annuity and Perpetuity; Indian and International Financial Management	10
Unit II	Cost of Capital- Concept, Cost of Equity, Cost of Debt, WACC; Capital Structure Decisions; Capital structure theories; Leverage- Meaning and Types; EBIT-EPS Analysis	14
Unit III	Capital budgeting- Concept, Importance, Methods of Calculation; Capital Rationing Meaning and Concept; Non-discounted and Discounted Cash Flow Approaches Business Risk and Financial Risk	14
Unit IV	Dividend Policy : Introduction, Concept and Various theories of dividend Policies.	10
Unit V	Working Capital- Introduction, Meaning, Definition and Estimation of Working Capital Inventory Management- Meaning, Significance and Methods; Receivables Management; Management of Cash Marketable Securities, Working Capital Financing	12
Suggested Readings: <ul style="list-style-type: none">• Bierman, H. : Financial Policy Decisions, Macmillan.• Bierman, H. and Smidt, S. : The Capital Budgeting Decisions, Macmillan.• Van Horne, J.C. : Financial Management and Policy, Prentice Hall.• Ramchandran, H. : Financial Planning and Control, S. Chand & Co.• Lawrence, D. Sohall and Chanles W. Haley : Introduction to Financial Management, Tata McGraw Hill Co.• Agarwal and Agarwal : Financial Management (in Hindi), Ramesh Book Depot, Jaipur.• Malodia, G.L. : Financial Management (Hindi and English), Jodhpur Publishing House, Jodhpur.• Khan and Jain : Financial Management, Tata McGraw Hill Co.• Ravi M. Cishore : Financial Management, Taxmann's Publications.• Maheshwari, S.N. : Financial Management, Sultan Chand & Co.• Pandey, I.M. : Financial Management, 9 th edition, Vikas Publishing House Pvt. Ltd.• Srivastava, R.M. : Financial Management.• Kulkarni, P.V. : Financial Management.• Bhalla, V.K. : Financial Management.• Gupta, S.P. : Financial Management, (Hindi and English) <p style="text-align: center;">Note: Latest edition of the text books should be used.</p>		

This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.COM.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code: C010802TN	Course Title: Marketing Management	
Credits: 4	Core : Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Units	Units	No. of Hrs
Unit I	Introduction, Concept, Nature, Scope and Importance of Marketing, Functions of Marketing; Evaluation of Modern Marketing Concept Selling vs Marketing; Marketing Mix ; Market Analysis and Selection ; Market segmentation and positioning ; Buyer behavior, Consumer vs. Organizational Buyers ; Consumer Decision Making Process	14
Unit II	Concept of a product; Classification of products; Layers of products ; Major product decisions ; Product line and Product Mix Branding, Packaging and labeling ; Product-life-cycle-strategic implications ; New product development and Consumer adoption process ; Pricing Decisions	12
Unit III	Channels of distribution – Concept and importance; Distribution middlemen and their functions; Selection, motivation and performance appraisal of distribution middlemen ; Channel Management Decision ; Retailing and wholesaling: Nature, importance, theories and strategies ; Developments in retailing and wholesaling in Indian perspective.	12

Unit IV	Introduction , Communication process; Promotion mix-advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques	12
Unit V	Social, Ethical and Legal Aspects of Marketing, Services Marketing. Green Marketing, Sustainable Marketing, Relationship Marketing and other developments in marketing	10

Suggested Readings:

- McCarthy, E.J., Cannon, J. & per result, W(2014), Basic Marketing, McGraw-Hill Education.
- Agarwal, P.K. : Marketing Management : An Indian Perspective, Pragati Prakashan, Meerut.
- Kotler, Phillip and Gary Armstrong : Principles of Marketing, Prentice Hall, New Delhi.
- Kotler, Phillip : Marketing Management – Analysis, Planning, Implementation and Control, Prentice Hall, New Delhi.
- Majumdar, Ramanuj : Product Management in India, Prentice Hall, New Delhi.
- Ramaswamy, V.S. and Namakumari, S. : Marketing Management, MacMillan India, New Delhi.
- Srinivasan, R. : Case Studies in Marketing : The Indian Context, Prentice Hall, New Delhi.
- Stanton, William J., and Charles Futrell : Fundamentals of Marketing, McGraw Hill Publishing Co., New York.
- Sontakki, C.N. : Marketing Management : In the Indian Background, Kalyani Publishers, New Delhi.
- Verma, V. Harsh & Duggal Ekta : Marketing, Oxford University Press, New Delhi.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.COM.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code:C010803TN	Course Title: Advanced Human Resource Management	
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Units	Units	No. of Hrs
Unit I	HRM Concept, Evolution, Objectives, Scope, Importance, principles and functions; Role of HR manager. Human Resource Planning; Job Description and Job Specification ; Recruitment ; Employer Branding Selection	14
Unit II	Meaning and Definition, Objectives and Needs of training and development. Process and Methods of Training, Evaluation of Training Programmes; Performance Management	10
Unit III	Grievances – Causes, Grievance Procedure, Steps in handling grievance, Directive principles of handling grievances, Ideal grievance procedure Discipline- Objects, Types, principles, causes, and suggestion for effective discipline; Collective Bargaining	12
Unit IV	Employee Integration methods : Promotion, Job Analysis and Design; Job Enrichment, Job Enlargement, Labour Turnover, Absenteeism Voluntary Retirement, Superannuation, Lay-off; Retrenchment, Dismissal, Discharge	12
Unit V	Nature and Need of Considering Ethical Issues; HR Ethical issues; Challenges of HRM International Human Resource Management- Introduction and Needs of IHRM; Managing International HR activities.	12



	<p>Suggested Readings:</p> <ul style="list-style-type: none"> ● Shukla, R.K. :Human Resource Management, New Royal Book Co., Lucknow. ● Verma, R.B.S. : Manav SansadhanvaPrabandh Ki Rooprekha, New Royal Book Co., Lucknow. ● Tripathi, P.C. : Personnel Management and Industrial Relations, Sultan Chand & Co., New Delhi. ● Gomez-Mejia, Louis R., D.B. Balkin and R.L. Cardy : Managing Human Resources, Prentice Hall, New Jersey. ● Ian, Beardwell and Len Holden : Human Resource Management, MacMillan, New Delhi. ● Dessler, Garry : Human Resource Management, Prentice Hall of India, New Delhi. ● Saiyadain Mirza S. : Human Resource Management, Dwivedi, R.S. : Rai & Co. Pvt. Ltd., New Delhi. ● Chhabra, T.N. : Human Resource Management, Dhanpat Rai & Co. Pvt. Ltd., New Delhi. ● Dwivedi, R.S. : Managing Human Resources, Personnel Management in Indian Enterprises, Galgotia Publishing Company, New Delhi. ● Sharma and Surana : Sevivargiya Prabandh evam Audyogik Sambandh (in Hindi). <p>Note: Latest edition of the text books should be used</p>	
This course can be opted as an elective by the students of following subjects: Open for all		
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:		
Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	

Programme: B.COM.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code:C010804TN	Course Title: Statistical Analysis	
Credits: 4	Core : Compulsory	



Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 60			
Unit I	Probability: Basic Concepts and its Types Probability Rules, Probability under condition of statistical independence and statistical dependence Bayes' Theorem, Mathematical Expectations Theoretical Frequency Distributions: Binomial, Poisson and Normal Distributions, Choosing the correct Probability Distribution.	12	
Unit II	Correlation Analysis: Simple, Multiple and Partial Correlation Regression Analysis: Simple and Multiple Linear Regression Association of Attributes: Class Frequencies, Association between Attributes; Consistency of Data and Methods.	14	
Unit III	Sampling and Sampling Distributions: Introduction to Sampling Basic Concepts for Hypothesis Testing Procedure and Estimation of Parameter	10	
Unit IV	Testing of Hypothesis and Estimation of Parameter for Small Samples (Variables) with Student's t-test, Z-transformation, F-test, Analysis of Variance (ANOVA) Test. Testing of Hypothesis and Estimation of Parameter for Large Samples (Attributes and Variables).	12	
Unit V	Statistical Quality Control: Concept, Control Charts Mean, Standard Deviation and Range Chart, P-Chart, np -Chart and C-Chart Chi-Square Test for [9] Independence and for Goodness of Fit, Sign-test, One Sample Runs Test and Rank Correlation Test.	12	
Suggested Readings: <ul style="list-style-type: none"> • Clarks and Jorden : Introduction to Business and Economics. • Cocharar, W.G. : Sampling Techniques. • Croxtan and Cowden : Applied General Statistics. • Gupta, S.P. : Statistical Methods. • Gupta, B.N. : Statistics. • Jean, D. Gibbons: Non-parametric Statistical Inference. • Karmel, P.H. : Applied Statistics for Economics. • Levin, Rechard I : Statistics for Management. <p>Note: Latest edition of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:			
Assessment and Presentation of Assignment		(04 marks)	
Class Test-I (Objective Questions)		(04 marks)	



Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.COM.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code: C010805TN	Course Title: Security Analysis and Portfolio Management	
Credits: 4	Elective (A)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Units	Units	No. of Hrs
Unit I	Introduction to capital market, Instruments; Primary and Secondary Markets, Difference between Investment and Speculation. Trading Mechanism of securities, Role of Stock Brokers and Intermediaries, Clearing and Settlement Procedures, Regulatory systems of Equity markets, Stock market indices.	14
Unit II	Introduction to Risk, Meaning and Components of Risks, Systematic and Unsystematic Risk, Beta as a measure of Risk, Calculation of Beta. Introduction to Return; Concept of Return and Yield, Portfolio Risk and Return	12
Unit III	Equity Valuation : Concept of Intrinsic Value of equity, fundamental Analysis- Discounted Cash flow Technique, Dividend Discount Models, P/E Ratio, Price/ Book Value; Technical Analysis, Dow Theory, Types of Charts and Its Interpretations, Difference between Technical and Fundamental Analysis, Efficient Market Hypothesis- Meaning and types. Debenture/ Bond Valuation : Bond Analysis, Valuation of Debentures/Bonds, Nature of Bonds, Bond Theorem, Term Structure of Interest Rates	20

(Signature)

Unit IV	Portfolio Management : Meaning, Need, Objectives and process; Selection of Securities, Capital Asset Pricing Model.(CAPM) Portfolio Revision and Evaluation- Active and Passive Portfolio Management, Performance Evaluation of Existing Portfolio – Sharpe, Treynor and Jensen Measures	14
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Suggested Readings:

1. Investment Management – V.K. Bhalla, S. Chand Ltd. 13th edition
2. Bodi, Kane, Markus, Mohanty, Investments, 6th Edition, Tata McGraw Hill, 2007.
3. Securities Analysis and Portfolio Management, Himalaya Publishing House, 2008.
4. Prasannachandra, International Management, Tata McGraw hill New Delhi.
5. Avdhani, V.A., Investment and Security Market in India, Himalaya Publishing House, 3rd Edition.
6. S. Kevin, Securities Analysis and Portfolio Management, PHI Learning, 2008.

Note: **Latest edition of the text books should be used.**

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.COM.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code: C010806TN	Course Title: Digital Marketing and E-Commerce	
Credits: 4	Elective (B)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Units	Units	No. of Hrs
Unit I	Introduction to Digital Marketing, History of Digital Marketing in India, Techniques of Digital Marketing. Difference Between Digital Marketing and Traditional or Real Marketing. Benefits of Digital Marketing, Problems of Digital Marketing and Ways to reduce such problems.	14

Unit II	<p>Blogging : Introduction, Blog : Definition, Types and Benefits; Links of Blogs.</p> <p>Introduction to Social Media, Its Benefits; Social. Media Platforms- Introduction, Popular Platforms and their Effectiveness, Concept of Duplicate Content and Canonical Tag.</p> <p>Search Engine Optimisation, Search Engine Marketing (SEM/PPC), Influencer Marketing, Affiliate Marketing, E-Mail Marketing, Content Marketing; CRM.</p>	20
Unit III	<p>Online Marketing ; Introduction, Concept, Meaning Relevance and Precautions.</p> <p>Overview of Global E- Marketing Issues, Online Marketing Research Tools.</p>	10
Unit IV	<p>E Commerce: Introduction, E Commerce Vs Traditional Business; Benefits of E-Commerce; Limitation of E-Commerce; Types of E Commerce: B2C, B2B, B2G, E-Governance.</p> <p>E Commerce Marketing; Legal Consideration in E-Commerce, Customer Service Expectations of the E Commerce Experience.</p>	16

Suggested Readings:

1. Chaffey D., Ellis Chadwick , Digital Marketing : Strategy, Implementation and Practice, Pearson.
2. Vandana, Ahuja; Digital Marketing, Oxford University Press India.
3. Tracy L. Tuten & Michael R. Solomon : Social Media Marketing.
4. Rob Stokes, E Marketing- The Essential Guide to Online Marketing, Flat World Knowledge.
5. Understanding Digital Marketing, Kogan Page Publishers.
6. Moutsymaiti : Internet Marketing, Oxford University Press India.
7. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
8. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
9. Kapoor, Neeru. E-Marketing, Pinnacle learning
10. Kotler, Philip, HermawanKartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	

Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: B.COM.	Year: Fourth	Semester: Eighth
Subject: Commerce		
Course Code: C010807TN	Course Title: Travel and Tourism Mangement	
Credits: 4	Elective (C)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Units	Units	No. of Hrs
Unit I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	12
Unit II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Main Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	16
Unit III	Tour Operations and Documentation: Functions, Sources of Income; Set up of a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator. Travel Documentation: Passports- various types and requirements, Procedure to apply for Passports, VISA- various types and requirements, Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	14
Unit IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact; Strategies to overcome or reduce the negative Impact of Tourism. Tourism Organisations - United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).	18



Suggested Readings:

1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.
2. Pran Nath Seth(1997),Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.

Note: Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)	
Class Test-I (Objective Questions)	(04 marks)	
Class Test-II (Descriptive Questions)	(04 marks)	
Class Test-III (Objective Questions)	(04 marks)	
Class Test-IV (Descriptive Questions)	(04 marks)	
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)	



PG 1 Year PG Programme (For 4 Year UG Students)

Semester – IX					
Year	Code	Paper	Courses	Credits	Total Credits
M.Com.	C010901TN	Major Paper	Strategic Management	4	20
	C010902TN	Major Paper	Business Research Methodology	4	
	C010903TN	Major Paper (any one)	Indian Financial System and Financial Services	4	
	C010904TN		Marketing of Services and Retail Management		
	C010905TN		Organisation Development and Change Management		
	C010906TN	Major Paper (any one)	Corporate Tax Planning and Management	4	
	C010907TN		Logistics and Supply Chain Management		
	C010908TN		Industrial Relations and Labour Legislation		
	C010909RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

Semester – X					
Year	Code	Paper	Courses	Credits	Total Credits
M.Com.	C011001TN	Major Paper	Project Planning and management	4	20
	C011002TN	Major Paper	International Business	4	
	C011003TN	Major Paper (any one)	International Financial System and management	4	
	C011004TN		International marketing		
	C011005TN		Conflict Resolution and Strategic Negotiation		
	C011006TN	Major Paper (any one)	Management Information System	4	
	C011007TN		Customer Relationship Management		
	C011008TN		Training and Development		
	C011009RN	Research	Research Project/ Dissertation/ Internship/ Field Survey	4	

PG 1st Year I Semester

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010901TN	Course Title: Strategic Management	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Strategic Management and to determine Strategic direction and the management of strategic process. ✓ The perspective of this course is to make students aware about the key tasks involved including detection of and adaptation to environmental change; the procurement and allocation of resources. ✓ The content will enhance the basic understanding of the nature and dynamics of the strategy formulation and implementation processes. 		
Credits: 4		Core : Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction to Strategy: Meaning, Nature, Scope, and Importance of Strategy; Levels of Strategy; Models and various school of thought in strategic management; Process of Strategic Decision-Making; The concept and relevance of Corporate Governance; Role and Responsibilities of Top Management; Corporate Social Responsibility – meaning and trends.	12
II	Environmental Scanning: Understanding Strategic Objectives, Components of the Macro Environment, PESTEL Analysis, SWOT Analysis, Porter's Five Forces Model; Components of the Micro Environment: Resource Based View (RBV) Analysis, VRIO (Value-Rarity-Imitability- Organisation)Framework, Value Chain Analysis, Sustaining Competitive Advantage.	14



III	Strategy Formulation: Strategy Choice & Scenario Analysis Process, Tools & Techniques of Strategic Analysis - BCG Matrix, Ansoff Grid, GE Nine Cell Planning Grid, McKinsey's 7'S framework; Competitive Strategy - Cost Leadership, Differentiation & Focus; Cooperative Strategy - Strategic Alliances - M&A, Growth strategies, Stability Strategies & Retrenchment Strategies.	14
IV	Strategy Implementation: Developing Programs, Budget and Procedures, Stages of Corporate Development, Organizational Life Cycle; Organizational Structures: Matrix, Network & Modular/Cellular; Personnel Plan and Policies, Leadership and Corporate Culture.	08
V	Evaluation & Control: Evaluation & Control Process and Techniques; Enterprise Risk Management; Primary Measures of Corporate Performance - Balance Scorecard Approach to Measure Key Performance of Responsibility Centres & Functional Areas (Finance, Marketing, HR, Production, IT); Strategic Audit of a Corporation.	12

Suggested Readings:

- Stewart Clegg, Chris Carter, Martin Kornberger & Jochen Schweitzer : Strategy - Theory and Practice.(SAGE Publishing India)
- Kazmi, Azhar; Business Policy and Strategic Management; McGraw-Hill Education.
- Thomson, Arthur A. and Strickland, A. J.; Strategic Management: Concept and Cases; McGraw Hill Education,
- Jauch, L.F., and Glueck, W.F.; Business Policy and Strategic Management; McGraw-Hill Education.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010902TN	Course Title: Business Research Methodology	
Course outcomes:		
<ul style="list-style-type: none"> ➤ This course is designed to develop in-depth knowledge of the methodology appropriate for conducting research in business. ➤ The course includes a review of the scientific method and its application to the business research process, data preparation, analysis and presentation of the research output (written and oral) making accurate decisions. ➤ This course has three broad objectives namely, to help the students appreciate the need of having a well- structured method in carrying out research investigations, provide them a thorough understanding of the research process, and familiarize them with the major tools and techniques in carrying out research investigations. 		
Credits: 4		Core : Compulsory
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction to Research: Meaning, Characteristics, Objectives, Types, Methods, Significance, Process, Approaches, Criteria of Good Research; Ethics in Research, Plagiarism.	10
II	Research Problem- Selecting a Topic for Research, Components & Sources of Research Problem; Review of Literature- Need, Purpose, Research Gap Identification; Introduction to Research Design- Types & Uses of Research Design, Features of Good Research Design, Quantitative and Mixed Research Designs; Variables in Research- Introduction, Meaning, Types.	14
III	Data Collection and Processing - Sources of Data, Primary and Secondary Sources, Qualitative and Quantitative Methods Of Data Collection; Constructing Questionnaire; Tabulation, Editing ,Coding , Classification of Data; DataPresentation- Graphical Representation. Scales of Measurement: Types of Data Measurement Scale; Reliability and Validity- Meaning, Types and Need.	14



IV	Concepts of Population; Introduction to Sampling- Sample, Sampling Frame, Sampling Error, Sample Size, Characteristics of a good sample; Types of Sampling - Probability and Non-probability, Sample v/s Census; Introduction to Hypothesis-Meaning, Concepts & Types, Type I and Type II Errors, Level of Significance; Testing of Hypothesis; Descriptive vs Inferential Analysis, Overview of Parametric and Non- Parametric Tests.	14
V	Report Writing - Types of Reports, Essentials of a good report, Footnotes and Bibliography; Understanding Reference Management Software.	08

Suggested Readings:

- Krishnaswamy O.R, Methodology of Research in Social Sciences, Himalaya Publishing House.
- Kothari. C.R, Methodology of Research, Vikas Publishing House.
- K.R. Sharma, Research Methodology, National Publishers, Jaipur.
- Wilkinson & Bhandarkar, Methodology and Techniques of Social Research.
- Cooper D.R and P.S. Schindler, Business Research Methods, Tata McGraw Hill.
- J.K Sachdeva, Business Research Methodology,
- William Emory, Business Research Methods.
- Dr. O.R. Krishnaswami, "Business Research Methods", Himalaya Publishing House, 2020, Mumbai.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010903TN	Course Title: Indian Financial System Financial Services	
Course outcomes:		
<ul style="list-style-type: none"> ➤ This course is designed to develop a knowledge about the financial system and functioning of financial sub-systems comprising of financial markets, financial instruments, financial intermediaries, financial services and regulatory authorities. ➤ the students will be able to understand the core financial services, prudential norms, new technologies and the latest transformation or reforms in mobilizing funds in economy. 		
Credits: 4		Elective 1 (A)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Structure of Indian Financial System, Meaning & Difference of Savings & Investments, Relationship between Money, Inflation & Interest. Financial Markets (capital market and money market)- Meaning, constituents, functions and instruments.	12
II	Financial Institutions & Regulators : Reserve Bank of India – Organization, Management and Functions; Commercial Banks- Meaning, Functions, Present Structure, Types, E-Banking and Recent Developments In Commercial Banking; NBFC, Sectorial Financial Institution NABARD, Exim Bank and other Apex Financial Institutions; SEBI - Objectives and Functions.	16
III	Financial Intermediaries and Services – Meaning and Role of Merchant Banking in India, Credit Rating Agencies -Meaning & Role in Investment, CIBIL; Depositories- Meaning and Roles; Overview of Fintech In India	10



IV	Loan Syndication, External Commercial financing - Introduction, Need of External Commercial Borrowings (ECB) & Other modes of external financing, Foreign direct investment and (Foreign Institutional Investments) FIIs – role and importance in financial system; Micro finance– Importance, Types, Income Generating Activities and Self-Help Groups (SHGs), Issues in Micro finance sustainability.	14
V	Mutual Fund: Introduction and issues, Types, Organisation of Mutual Fund in India, Types - Asset Class, Open Ended and Close Ended ; Net Asset Value.	08

Suggested Readings:

- Bhole, L M ; Financial Institutions and Markets; McGraw-Hill Education
- Kohn M, Financial Institutions and Markets,
- Pathak, Bharti V.; Indian Financial System; Pearson Education
- Khan, M.Y.; Indian Financial System; McGraw-Hill Education
- Varshney ,P.N ; Banking law and practice ; Sultan Chand and Sons

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:

Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010904TN	Course Title: Marketing of Services and Retail Management	

Course outcomes:		
<ul style="list-style-type: none"> ➤ The aim of the course is to give students a broad foundation in Service Marketing and Retail Management. ➤ This course relates to study of decisions that strikes to trade-off between risk and returns, efficiency and effectiveness. The economies of the world are now dominated by services. Furthermore, manufacturing companies recognize the potential of services as one of the few sustainable competitive advantages they can develop. ➤ The course focuses on the customers, listening to customer requirements and developing customer-defined services standards, aligning strategy and service design, delivering and performing service and managing service promises. 		
Credits: 4		Elective 1 (B)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction to Service Marketing: Meaning, Characteristics, Scope and Range of Services Marketing, Understanding Service Markets, Products and Customers, The Service Value Chain, Customer Behaviour in Service Encounters.	12
II	Service Design: Services vis-à-vis Goods, Customer Expectations and Perceptions of Services, Gaps Model of Service Quality; Service innovation & Design, Customer Defined Service Standards, Internal Marketing, Relationship Marketing.	12
III	Services Marketing Mix- Packaging the Service Product, Pricing the Service, Promotion and Communications in Services Marketing, Services Distribution Planning; People the Fifth 'P'; The Role of the Employee in Services Marketing Process and Physical Evidence.	12



IV	Retail Management: Importance, Opportunities in Retailing, Difference between Organized and Unorganized Retailing, Retail Industry in India, Retail Categories- Supermarkets, Hypermarkets, Convenience Stores, Department Stores, Specialty Stores.	10
V	Identification of Consumer Characteristics and Needs; Retail Locations- Types of Locations, Factors affecting Location and Site Decisions; Store Design - Objectives, Layouts, Visual Merchandising and Communication; Retail Space Management - Color Planning, Physical Materials in Store Designing; Identifying Best Customers, Recency Frequency & Monetary (RFM) Analysis, Developing and Implementing CRM.	14

Suggested Readings:

- Services marketing, Zeithaml Valerie and Mary jo Bitner, Gremler& Pandit, Tata McGraw Hill.
- Services Marketing, Lovelock, Christopher, Prentice Hall
- Marketing Management – A South Asian Perspective. 13th Ed (2009). Kotler, Keller, Koshi& Jha, Pearson Education.
- Marketing Strategy – Customers & Competition. 2nd Ed (1998). Steven P. Schnaars. The Free Press, New York.
- Sales & Distribution Management – Text and Cases: An Indian Perspective. 1st Ed (2005). Excel Books.
- Network Marketing for Dummies. 2nd Ed (2006). Zig Ziglar, John P Hayes. Wiley Publishing Inc.
- Services Marketing – Integrating Customer Focus Across the Firms. 6th Ed (2013).
- Chetan Bajaj (2012) Retail Management: Oxford Publication
- Philip Kotler (2012) Marketing Management: Pearson.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)

Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	(05 marks)

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010905TN	Course Title: Organisational Development and Change Management	
<p>Course outcomes:</p> <ul style="list-style-type: none"> ➤ The objective of the course is to motivate the students gain knowledge and leadership skills needed to help organizations chart a successful course through change, understand the role leadership plays in anticipating, planning and navigating organizational change. ➤ The course also aims to make students gain foundational knowledge for making managerial decisions based on business data. 		
Credits: 4		Elective I (C)
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction to Change Management Concepts, Its Relevance in Contextual Reference to Organization Development; Planned Organizational Change, Process of Change, Reasons for Changes In Organization; Role of Strategic Communication in the Change-Management Process, Importance of Effective Change Management.	12
II	Types of Organizational Changes, Diagnosis for Change, Resistance to Change, Factors Responsible for Resistance,	10



	Behavioural & Situational Approach, Framework of Organizational Change Management.	
III	Concept of Organization Development, Foundations of Organizational Development, Organizational Transformation, Major Drivers of Organizational Change and Development, Path-Goal Theory & Leader-Member Exchange Theory	12
IV	Role of Leadership in organizational Change & Development; Leadership Competencies; Top leadership qualities and skill; Leadership DNA styles- Progressive Leadership, Regressive Leadership, Transactional/ Transformational & Transcendental style of leaders, Charismatic Leadership.	14
V	Emerging Trends in HR: Human Resource Audits, Human Resource Information System (HRIS), Human Resource Accounting (HRA), Business Process Re- engineering, Contemporary Talent Management - Issues and Challenges.	12

Suggested Readings:

- Robbins, S. P., & DeCenzo, A. D. Fundamentals of Management. New Delhi: Pearson Education.
- Griffin, R. W. Management. New Delhi: AITBS Publishers and Distributors.
- Management and Organizational Behaviour - Mullins – Pearson Education – 7th edition 2008
- Management and Organizational Behaviour - Robbins- Pearson Education – 15th edition
- Organisational Development by S Ramnarayan, T V Rao.
- Organisational Development and Change By Cummings And Worley
- Organisational Development by French and Bell (6th Edition).

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010906TN	Course Title: Corporate Tax Planning and Management	
Course outcomes: The objective of the course is to familiarise the students with the corporate tax law of India and to develop in them the ability to take sound financial decisions in the interest of the company taking advantage of tax concessions & reliefs etc.		
Credits: 4		Elective 2 (A)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Nature, scope, significance and limitations of tax planning and tax management in the corporate sector; Tax evasion and tax avoidance; Tax audit : Concept, significance, procedure and legal provisions.	10
II	Meaning and residential status of various kinds of companies under IT Act. Implications of Residential Status on tax planning; Tax assessment of companies : Assessment procedure, Deduction and Collection of Tax at source,	12



	Advance payment of tax, Carry forward and set-off of losses.	
III	Tax planning with reference to New Business : Location, Nature and form of Organisation; Tax Planning related to Financial Management Decisions : Capital Structure decisions, Dividend Policy and Bonus Shares.	12
IV	Tax planning with reference to Managerial Decisions : Purchases of assets – Own funds or borrowed capital, Make or buy, Own or lease; Repairs, Replacement or Renovation; Shut down or continue.	12
V	Tax planning and adoption of method of accounting; Tax planning in respect of Amalgamation or demerger, Tax planning regarding Capital Gains and Transfer of assets between Holding Company and Subsidiary Company.	14

Suggested Readings:

- Mehrotra, H.C. & Goyal, S.P. : Corporate Tax Planning and Management, Sahitya Bhawan Publication, Agra.
- Ahuja, G.K. and Ravi Gupta :Systematic Approach to Income Tax and Central Sales Tax, Bharat Law House, New Delhi.
- Lakhota, R.N. : Corporate Tax Planning, Vision Publication, Delhi.
- Singhania, V.K. : Direct Taxes : Law and Practice, Taxman Publication, Delhi.
- Singhania, V.K. : D
- Direct Tax Planning and Management, Taxman Publication, Delhi. Bhagwati Prasad : Direct Taxes, Law and Practice.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)

Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010907TN	Course Title: Logistics and Supply Chain Management	
<p>Course outcomes: The objective of the course is to familiarise the students with the concepts and tools of supply chain management and trade logistics relevant for a business enterprise. The course is designed to develop understanding of Performance Measurement and Relationship Marketing etc.</p>		
Credits: 4		Elective 2 (B)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction : Evolution, importance, scope, concept of supply chain management (SCM) and trade logistics; Supply Chain Management as a Management Philosophy; Functions of SCM; Logistic activities – An overview, Contribution of logistics at macro and micro levels; SCM and trade logistics; Logistics mix : Concept and process of integrated SCM; Supply chain drivers.	12
II	Supply Chain metrics (KPI s), Performance Measurement and Continuous Improvement; Product Development Process and SCM; Strategic role of purchasing in the supply chain.	10



III	Managing Relationship : Role of Relationship Marketing in SCM; Managing relationships with suppliers and customers; Captive buyers and suppliers; Strategic partnerships; Supplier-retailer collaboration and alliances.	10
IV	Focus Areas of Logistics and Supply Chain Management : Transportation – Importance of effective transportation system; Warehousing and Inventory Management; Reasons for warehousing; Warehousing location strategies; Inventory Management Principles and Approaches; Inventory categories – ECQ, LT, ICC; Material Management Systems and Techniques – JIT purchasing, manufacturing and in-bound logistics; packing and marking.	14
V	Trends and challenges in Logistics and Supply Chain Management : Third party and fourth party logistic outsourcing – challenges and future directions; Reverse logistics; Green Supply Chain Management; E-Commerce logistics : Requirements of logistics in e-commerce, EDI, bar coding, RFID, Re-engineering the supply chain – future directions.	14

Suggested Readings:

- Ballau, R.H. : Business Logistics Management, Prentice Hall, Englewood Cliffs.
- Christopher, M. : Logistics and Supply Chain Management, Prentice Hall.
- Murphy, Paul R. and Donald F. Wood : Contemporary Logistics, Prentice Hall.
- Coughlan, A., Anderson, E. and Louis W. Stern : Marketing Channels, Prentice Hall.
- Handfield and Nicholas, Jr. : Introduction to Supply Chain Management, Prentice Hall.
- Chopra, S. and Meindl, P. : Supply Chain Management : Strategy, Planning and Operation, Pearson Education.
- Hult, M.G., Closs, D. Frayer, D. Global : Supply Chain Management : Leveraging Processes, Measurements and Tools for Strategic Corporate Advantage, McGraw Hill Ltd.
- Simchi-Levi, D., Kaminsky, P. Simchi-Levi, E. and Ravi Shankar : Designing and Managing the Supply Chain, Tata McGraw Hill Education Pvt. Ltd.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: First
Subject: Commerce		
Course Code: C010908TN	Course Title: Industrial Relations and Labour Legislation	
Course outcomes: The objective of the course is to provide conceptual framework of Industrial Relations and Indian Labour legislation and to give an insight of the reforms in industrial relations in India. The course aims to make students aware of existing framework of harmonious Industrial Relation, discipline and collective bargaining mechanism.		
Credits: 4		Elective 2 (C)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Concept, Definition and Importance, Factors affecting Industrial Relations System in India; Industrial Conflict – Nature, Causes and Types; Nature of Grievances and Grievances Procedures.	10
II	Trade Unionism – Meaning, Nature, Rights and Liabilities of Registered Trade Unions, Trade Unions and their Growth, Economic, Social and Political Conditions leading to the Development of Trade Unions; Collective Bargaining: The Collective Bargaining Process, Principles of Collective	14

	Bargaining, Joint Consultation: Principles, Types, Attitude of Trade Unions and Management; Joint Consultation in India.	
III	Minimum Wages Act 1948 – Object and Scope, Fixation of Minimum rates of wages, working hours and Determinants of Wages and Claims; Overview of Factories Act 1948- Objects, Definition, Applicability; Licencing and Registration of Factories; Safety and Welfare Provisions; Employment of Women; Annual leave with Wages; Penalties and Prosecution.	14
IV	Overview of the Industrial Relations Code-2019, Payment of Wages Act 1936, Industrial Dispute Act 1947.	08
V	Changing Concept of Management Labour Relation; Development of Idea of Social Justice; Discipline: Concept, Misconduct, Disciplinary Action, Types of Punishments, Code of Discipline; Strikes, Lockouts, Layout and Retrenchment; Employee Participation and Empowerment: Concepts and Objectives, Employee Participation, Advantages of Employee Participation, Methods of Participation.	14

Suggested Readings:

- Indian Bare Acts.
- Srivastava SC - Industrial Relations and Labour Laws (Vikas Publishing House)
- Gupta, Parul – Industrial Relations and Labour laws, SAGE Publishing India
- Kapoor, N.D. – Industrial Law
- Chakraborty, B.K – Labour Laws in India
- Monappa Arun, “Industrial Relations and Labour laws”, Tata McGraw Hill Edition, New Delhi,
- Taxmann Labor Laws”, Taxmann Allied Services Pvt. Ltd.
- Trade Unions and Labour Legislation, Pearson Education, New Delhi.
- Mamoria, Mamoria and Gankar, “Dynamics of Industrial Relations”, Himalaya Publishing House, New Delhi,
- D. P Sahoo: Employee Relations Management - Texts and Cases, SAGE Publishing India

Note- Latest edition of the text books should be used.



This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

MCOM 1st Year II Semester

Programme: M.COM.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C011001TN	Course Title: Project Planning and Management	
Course outcomes: The course is designed to provide an understanding of different types of projects and the total approach for project management with a view to understand the reasons for project failures and to familiarize students with recent advances in project management tools and techniques including computers.		
Credits: 4	Core (Compulsory)	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures



I	Project– Meaning and Concept; Project Management – Nature, Relevance and Scope; Attributes of a Project Life Cycle, Project Management Process; Characteristics and Role of Good Project Manager.	10
II	Project Identification Analysis: Concept of Project, Search for Business Idea, Project Identification, Project Screening and Presentation of Projects for Decision Making; Project appraisal- Technical, Economic, Financial, Legal and Social.	10
III	Project Planning: Need and Formulation; Project Life Cycle, Project Planning Process, Work Breakdown Structure. Cost Estimating, Types of Estimates – Top- Down Estimates & Bottom-Up Estimates.	12
IV	Project Scheduling : PERT-CPM, Uncertainty of PERT, Early StartEarly Finish, Late Start Late Finish and Float, Crashing of Activity in CPM; Decision Making: Decision Making Environment, Decision Under Uncertainty, Decision Under Risk, Decision Tree Analysis.	14
V	Project Risk Management – Introduction, Role of risk management, Steps in risk management, Risk Identification, Risk Analysis; Project Quality Management - Quality Planning, Quality Assurance, Cost of Quality, Costs of Defect, Quality Control, Quality Control Techniques Flowcharts and Diagrams, Cause and Effect Diagrams, Pareto Charts, Control Charts, Value Engineering.	14



Suggested Readings:

- Dynamics of Entrepreneurship Development – Vasant Desai.
- Entrepreneurship: New Venture Creation – David H. Holt
- Entrepreneurship Development New Venture Creation – Satish Taneja, S.L.Gupta
- Project management – K. Nagarajan.
- Entrepreneurship: Strategies and Resources – Marc J. Dollinger.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects:
Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C011002TN	Course Title: International Business	
Course outcomes: The course is designed to provide an understanding of different types of projects and the total approach for project management with a view to understand the reasons for project failures and to familiarize students with recent advances in project management tools and techniques including computers.		
Credits: 4	Core (Compulsory)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures

I	International Business: Meaning, Nature, Scope and Importance. Method of Entry in Foreign Market: Licensing, Frenchising, Joint Ventures, Strategic Alliance, Subsidiaries and Acquisitions. Framework for analyzing International Business Environment- Domestic, Foreign and Global Environment; Recent development in International Business.	10
II	Theories of IB : Theory of Mercantilism, Theory of Absolute and Comparative Cost Advantage, Haberler's Theory of Opportunity Cost, Heckscher-ohlin Theory; Market Imperfections Approach, Product life Cycle Approach, Transaction Cost Approach etc.	10
III	Legal Framework of IB :Nature and Complexities, Code and Common Laws with its implication on Business, International Business Contract- Legal provisions, Payment terms	12
IV	Multi lateral Agreements & Institutions : Economic Integration – Forms, Free Trade Area, Custom Union, Common Marketand Economic Union, Regional Blocks, NAFTA, EU, SAARC, ASEAN, BRICS, OPEC, Promotional role played by IMF & World Bank, IFC, MIGA, ICSID, ADB, Regulatory role played by WTO and UNCTAD.	14
V	Multinational Companies- Nature and Characteristics, Decision making, Intra Firm Trade and Transfer Pricing, Technology Transfer, Employment and Labour Relations- Management Practices- Host Countries Govt policies, Motives of MNC operations in Developing countries, Challenges posed by MNCs.	14



Suggested Readings:	
<ul style="list-style-type: none"> ➤ Charles W. L. Hill, International Business: Competing in the Global Market Place- McGraw Hill, New York. ➤ K. Ashwathappa, International business, Tata McGraw Hill Publishing Company Limited. ➤ V.K. Bhalla, International Business, S.Chand & Company Pvt. Ltd. New Delhi. ➤ Sumati Verma, International Business, Ane Books Pvt. Ltd, New Delhi. 	
Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C011003TN	Course Title: International Financial System and Management	
<p>Course outcomes:</p> <p>This course is concerned with the financial management of the firms that operate in the increasingly globalized business environment. Emphasizing broad concepts and real-world practices rather than extensive quantitative material, the course offers a concise introduction to international finance and provides a clear, conceptual framework for analysing key financial decisions in multinational firms. The approach of the course is to enable students to understand international financial management as a natural and logical extension of the principles learned in the introductory financial management course.</p>		
Credits: 4	Elective 1 (A)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		



Unit	Topics	No. of Lectures
I	Introduction to International Financial Environment : The Importance of International Finance, Goals Of MNC, International Business Methods. Balance of Payments (BoP), Accounting Components of BoP, International Monetary System: Evolution, Gold Standard, Bretton Woods System, The Flexible Exchange Rate Regime, The Current Exchange Rate Arrangements, The Economic and Monetary Union (EMU).	12
II	International Financial Markets and Instruments: Foreign Portfolio Investment, International Bond & Equity market, Global Depository Receipts (GDR), American Depositories Receipts (ADR), Foreign Bonds & Eurobonds; International Banking services –Correspondent Bank, Representative Offices, Foreign Branches.	12
III	Sources and Types of Risk in International Market :Management of Exposures- Transaction, Translation, Economic, Political, Interest Rate ; Managing Currency Risk and Interest Rate Risk.	10
IV	Foreign Exchange Market: Functions and Structure of the Forex markets, Foreign exchange market participants, Types of transactions and Settlements Dates, Exchange rate quotations; Determination of Exchange Rates in Spot markets. Exchange Rates Determinations in Forward Markets. Exchange Rate Behaviour, Cross Rates, Bid-Ask Spread.	14
V	Cross Border Investment Decisions: Types of Cross Border Investment Decisions, Green Field Investment; International Mergers & Acquisition, Policies regarding Repatriation of Return; International Diversification & Portfolio Investment.	12

Suggested Readings:

- International business by Charles W. L. Hill –Latest edition
- International Business by Justin Paul--Latest edition
- International Business Environment the Text and cases by Sundaram & Black–Latest edition
- International Business Text & Cases by Cherumilam–Latest edition
- International Business by Alan M Rugman, Richard M Hodgels–Latest edition
- International Business by John D Daniels, Lee H Nageb–Latest edition
- International Business by Sunitha B.K, Dr. Varsha Agarval, Abhishek

Venkteswar and Dr. Shiva Choudhary. Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C011004TN	Course Title: International Marketing	
Course outcomes: The objective of the course is to familiarise the students with the conceptual framework, policies and procedures of international marketing. It also aims to provide an exposure of the environmental dynamics of international business to the students so as to enable them to develop international marketing strategies.		
Credits: 4	Elective 1 (B)	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Nature, scope and importance of globalisation, Concept of Domestic and International marketing, Global trade and marketing, Drivers of globalisation, Multinational corporations. International Marketing Environment : Economic, social, political, geographical and legal environment; Global trading environment and developments.	12

II	Identification of International Markets : Segmentation and International Markets; Methods of evaluation of International Markets; Entry Mode Decisions, Modes of entry in international market – Exporting, licensing, contract manufacturing, Joint venture, operating through wholly owned subsidiaries abroad. Factors affecting selection of Entry Modes; International organisations; Market Coverage Strategies.	12
III	International Product Decisions : product quality, design, labelling, packaging, branding and product support services; Product mix; Product life cycle; New product development; International Pricing Decisions : Factors affecting pricing determination; International pricing process, policies and strategies; Transfer pricing: Dumping, steps in pricing, , Retrograde pricing, Export price structure.	12
IV	International Promotion Strategies : Marketing environment and promotion strategies; Major decisions in international marketing communications, problems in international marketing communications; Export promotion organisations; International promotion mix – Concept, tools, and their key features; International Sales Force Management –process and major issues.	12
V	International Distribution Decisions : Distribution channel strategy; Types of international distribution channels; International distribution logistics – Inventory management, transportation, warehousing and insurance. Emerging Trends in International Marketing : International marketing through internet; Ecological concerns in International Marketing; International Marketing ethics.	12

Suggested Readings:

- Varshney and Bhattacharya : International Marketing Management : Sultan Chand & Sons.
- Francis Cherunilam: International Marketing, Himalaya Publishing House.
- Cateora, Phillip R., Grahm, John L. and Gilly, Mary : International Marketing, Tata McGraw Hill.
- Czinkota, Michael R. and Ronkainon, Illka A. : International Marketing, Cengage

Learning.	
<ul style="list-style-type: none"> • Joshi, Rakesh M. International Marketing, Oxford University Press. • Keegan, Warran J. and Green, Mark C. : Global Marketing, Pearson. • Onkvist, Sak and Shaw, John J. : International Marketing : Analysis and Strategy. Psychology Press. 	
Note- Latest edition of the text books should be used.	
This course can be opted as an elective by the students of following subjects: Open for all	
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:	
Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C011005TN	Course Title: Conflict Resolution and Strategic Negotiation	
Course outcomes: The course is designed to make students understand different types of conflict at workplace and have an insight as to how to recognize the positive and negative impacts and outcomes of resolved and unresolved conflict, The course also aims to enhance the understanding of strategic negotiations.		
Credits: 4		Elective 1 (C)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Meaning and Components of Conflict, Different Models of Conflict, Functional and Disfunctional Conflict, Different Sources of Conflict, Intra-personal Conflict, Interpersonal Conflict.	12

II	Role Of Management in Conflict, Degree of Conflict Development, Leadership Grid Approach, Behaviour Style of Conflict Handling, Techniques to Resolve Team Conflict	12
III	Negotiation: Meaning of Negotiation, Characteristics of Negotiation, Approaches to Negotiation, Components of Negotiation Performance, Types of Negotiations, Negotiation Styles, Factors determining Appropriate Negotiation Style.	10
IV	Third Party Intervention: Meaning, Different Types of Third Party Intervention, Need of Third Party Intervention, Benefits of Third Party Interventions, Liabilities of Third Party Interventions. Meaning of Mediation, Merits of Mediation, Process Consultation, Alternative Dispute Resolution (ADR)- Meaning & Features of ADRs.	14
V	Types of Power, Recognizing Available Power, Role of Power in Negotiation; Defining Behaviour and Conflict; Understanding Self: Johari Window, Transactional Analysis and Conflict Handling.	12

Suggested Readings:

- Roy Lewicki, David Saunders, John Minton, Negotiation (Irwin, 1999).
- William W. Wilmot & Joyce L. Hocker, Interpersonal Conflict, 6th Edition (McGraw-Hill, 2001).
- Roy Lewicki, David Saunders, John Minton, Negotiation: Readings, Exercises & Cases (Irwin, 1999).
- Bercovitch, Jacob, et.al. 2009. The Sage Handbook of Conflict Resolution. New Delhi: Sage Publication.
- J. T. Dunlop, A. M. Zack, Mediation and Arbitration of Employment Disputes (Jossey-Bass, 1997).
- Sandra Gleason, ed., Workplace Dispute Resolution (Michigan State University Press, 1997).
- M.H. Bazerman, Judgment in Managerial Decision Making (Wiley, 1986).
- J. T. Dunlop, A. M. Zack, Mediation and Arbitration of Employment Disputes (Jossey-Bass, 1997).

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)

Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C011006TN	Course Title: Management Information System	
Course outcomes: The purpose of this paper is to make students understand basic concept of information and its relevance in business environment so as to develop proficiency in solving business problems using personal productivity tools. The course aims to equip students with art of presenting information before management for decision making.		
Credits: 4		Elective 2 (A)
Max. Marks: 25+75		Min. Passing Marks: 10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Management Information System: Meaning, Elements, Characteristics, Objectives, Functions and Role of MIS. Principles of good MIS, Installation of MIS, Basic requirements of MIS, Implementation of MIS, Techniques of MIS, Problems in installation of MIS, Guidelines for making MIS effective.	12
II	Development of System Analysis: Definition of a System, System Analysis, Tools for making system analysis-Flowcharts, Decision table, Decision trees and simulation. System Design, Testing, System Evaluation, Types of information system-TPS, KPSS, OAS, DSS, EIS. Comparison of Human and Computer system.	14
III	Information System for Decision Making: Meaning, Types of decisions, Decision making process, Basic information system related to Production, Finance, Human Resource and Marketing. Database Management System: Meaning, Characteristics,	12

	Objectives and Components, Types of database system.	
IV	Data Communication and Networking: Meaning, Basic Elements of Communication, Data transmission modes, transmission channels, transmission media, Network Topologies- LAN, WAN, MAN and SAN.	12
V	Base of MIS: Reporting-Meaning, Principles of Reporting, Methods of Reporting and Classification of Reports, Cyber-crime-ethical and social issues, Measures to deal with cyber- crime.	10

Suggested Readings:

- Bentley, Travol :MIS and Data Process
- Banerjee, UK and Suchdeva :MIS-A new framework
- Gordon & Davis :MIS, Conceptual foundation structure & Development
- Gupta A.K. : Management Information System
- Jawedkar, W.S. : Management Information System
- Jindal Aman : Management Information System
- Kanter Jerome , :Management Oriented MIS
- Kelker, S.A. : MIS-A concise study.
- Murdic& Ross : Information system for modern Management
- Murthy C.S.V. : Management Information System
- Prasad LM &usha : Management Information System

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.		Year: First	Semester: Second
Subject: Commerce			
Course Code: C011007TN		Course Title: Customer Relationship Management	
Course outcomes: The aim of the course is to provide understanding of comprehensive marketing strategy to improve marketing productivity which can be achieved by increasing marketing efficiency and enhancing marketing effectiveness through a process of acquiring, retaining and partnering with selective customers to create superior mutual value for the organization.			
Credits: 4		Elective 2 (B)	
Max. Marks: 25+75		Min. Passing Marks:10+25	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Introduction to Customer Relationship Management: Concept, Evolution of Customer Relationship, Customers as strangers, acquaintances, friends and partners, Objectives and Benefits of CRM to Customers and Organisations, Customer Profitability Segments, Components of CRM: Information, Process, Technology and People, Barriers to CRM.		12
II	Relationship Marketing and CRM: Relationship Development Strategies - Organizational Pervasive Approach, Managing Customer Emotions, Brand Building through Relationship Marketing, Service Level Agreements; Relationship Challenges; CRM Marketing Initiatives, Customer Service and Data Management.		12
III	CRM Marketing drives: Cross-Selling and Up-Selling, Customer Retention, Behaviour Prediction, Customer Profitability and Value Modelling, Channel Optimization, Personalization and Event-Based Marketing; E-CRM: Concept, Different Levels of E- CRM, Privacy in E-CRM.		10
IV	CRM and Customer Service: Call Centre and Customer Care - Call Routing, Contact Centre Sales-Support, Web Based Self Service; Customer Satisfaction Measurement; Call-Scripting, Cyber Agents		10



	and Workforce Management.	
V	CRM and Data Management: Types of Data - Reference Data, Transactional Data, Warehouse Data and Business View Data; Identifying Data Quality Issues, , Using Tools to Manage Data, Types of Data Analysis: Online Analytical Processing (OLAP), Clickstream Analysis, Personalisation and Collaborative Filtering, Data Reporting, ; Ethical Issues in CRM.	14

Suggested Readings:

- Baran Roger J. & Robert J. Galka (2014), Customer Relationship Management: The Foundation of Contemporary Marketing Strategy, Routledge Taylor & Francis Group.
- Anderson Kristin and Carol Kerr (2002), Customer Relationship Management, Tata McGraw-Hill.
- Ed Peelen, Customer Relationship Management, Pearson Education
- Bhasin Jaspreet Kaur (2012), Customer Relationship Management, Dreamtech Press.
- Judith W. Kincaid (2006), Customer Relationship Management Getting it Right, Pearson education.
- Jill Dyche' (2007), The CTM Handbook: A Business Guide to Customer Relationship Management, Pearson Education.
- Valarie A Zeithmal, Mary Jo Bitner, Dwayne D Gremler and Ajay Pandit (2010), Services Marketing Integrating Customer Focus Across the Firm, Tata McGraw Hill.
- Urvashi Makkar and Harinder Kumar Makkar (2013), CRM Customer Relationship Management, McGraw Hill Education.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Programme: M.COM.	Year: First	Semester: Second
Subject: Commerce		
Course Code: C011008TN	Course Title: Training and Development	
Course outcomes: The course is designed to enable the students to gain information on training practices in relation to organizational development and to develop skills necessary to analyse, design, develop, conduct, and evaluate training programs and their success.		
Credits: 4		Elective 2 (C)
Max. Marks: 25+75		Min. Passing Marks:10+25
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Meaning of Training, Need for Orientation and Training, Development – Meaning and Need, Difference between Training and Development, Objectives of Training, Developmental Approaches to Training, Learning Theories, Competency Models and Case-Based Decision Making.	16
II	Meaning and Significance of Need Analysis, Types of Training Needs, components of Need Analysis, Data Collection for TNA; Training Design - Meaning, Principles, Gap Analysis, Models of Training Design; Training Methods, Facilitation Fundamentals, Traditional Training Methods, Computer-Based Training Methods and E-learning, Selection of Appropriate Training Methods.	16
III	Traits of Successful Trainers, Competencies, Training the Trainers, E-learning - Types, Significance, Process of E-learning, Advantages and Disadvantages; Online Training and Self-Learning ; An overview of Emotional Intelligence.	12
IV	Meaning and Role of Mentors, Characteristics of a Good Mentor and a Mentee; Coaching -Meaning, Characteristics, Benefits and Scope, Competencies of a Coach, Training Issues for Global Organizations.	10
V	Training and Development in International Context.	06
Suggested Readings:		
<ul style="list-style-type: none"> • Personal management - P Subbarao, Himalaya publications. • HRM - VSP Rao second edition -2008. • Managing HRM - Bohlander& Snell – Ingram International Inc. - 16th Edition – 2012. • HRM - Gary Dessler -Pearson/Prentice Hall, 2005 - 10th Edition 		



- Employee Training And Development - Raymond Noe
- Every Trainers Handbook- Devendra Agochia
- 360 Degree Feedback, Competency Mapping And Assessment Centre- Radha Sharma
- Training And Development- S.K. Bhatia.
- HRM-Biswajeet Pattanayak.

Note- Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all

Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

Assessment and Presentation of Assignment	(04 marks)
Class Test-I (Objective Questions)	(04 marks)
Class Test-II (Descriptive Questions)	(04 marks)
Class Test-III (Objective Questions)	(04 marks)
Class Test-IV (Descriptive Questions)	(04 marks)
Overall performance throughout the	(05 marks)
Semester (includes Attendance, Behaviour, Discipline, Participation in Different Activities)	

Gopinath

प्रो० गोपीनाथ



प्रो० अखिल मिश्रा



प्रो० अनिल प्रताप सिंह



प्रो० वी.के. तिवारी



प्रो. ए.के. गुप्ता



प्रो. के. एन. मिश्रा
संयोजक

