

DEPARTMENT OF COMMERCE

Syllabus

For

Under Graduate Course (B.Com. as per NEP 2020)

w.e.f. : July 2022 – 23



H.N.B. GARHWAL UNIVERSITY

SRINAGAR GARHWAL

(A Central University)

Ordinance and Syllabus for B.Com. under NEP (2022 – 23 onwards)

Bachelor of Commerce (B.Com.)

Four-Year (Eight-Semester) Full-Time Programme

The undergraduate programme with research/ honours (B.Com.) shall be of four-years duration, with multiple entry and exit points and re-entry options. Each academic year is divided into two semesters. The four years interdisciplinary/ multidisciplinary Bachelor's Programme (B.Com.) is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The programme may also lead to a degree with research, if the student completes a rigorous research project/ dissertation in the major area(s) of study during eight semesters. Thus the B.Com. Programme shall extend over four academic years (eight semesters) with multiple entry and exit options.

An academic year shall consist of two semesters:

Odd Semester (I, III, V & VII Semesters): July to December

Even Semester (II, IV, VI & VIII Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility and Credit Requirements:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the course (B.Com. Programme as per NEP 2020). Students are also advised to go through the ordinances of the University relating to the undergraduate programme as per NEP 2020 in detail. These ordinances are available on the official website of HNB Garhwal University Srinagar Garhwal (www.hnbgau.ac.in). The entry and credit requirement at various level of B.Com. Programme are as under:

Entry and Credit Requirements at various Levels of B.Com. Programme:

Level of Programme	Requirements of the Programme	
Level 5: Undergraduate Certificate	Entry requirements	<ul style="list-style-type: none">• Certificate obtained after successful completion of Grade 12 or equivalent stage of education.• Admission to the first year of the undergraduate programme (B.Com.) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Admission will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and validation of prior learning outcomes) of the

		applicant's ability to pursue an undergraduate programme of study.
	Credit requirements for a Bachelor's Degree (B.Com.)	<ul style="list-style-type: none"> The successful completion of the first year (first two semesters) of the undergraduate (B.Com.) programme involving credit hours ranging between 40 – 44 hours followed by an exit 10-credit skills-enhancement course, including at least 6-credit job-specific internship/apprenticeship, as per the UGC Guidelines, that would help the graduates acquire job-ready competencies required to enter the workforce.
Level 6: Undergraduate Diploma	Entry requirements	<ul style="list-style-type: none"> Continuation of study or lateral entry in the second year of the undergraduate (B.Com.) programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study. Lateral entry into the programme of study leading to the Undergraduate Diploma will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, or through continuing professional development activities, or through independent/self-directed learning activities.
	Credit requirements for a Bachelor's Degree (B.Com.)	<ul style="list-style-type: none"> The successful completion of the first two years (four semesters) of the undergraduate (B.Com.) programme involving credit-hours ranging between 80-88 hours followed by an exit 10-credit skills-enhancement course, including at least 6-credit job-specific internship/apprenticeship, as per the UGC Guidelines, that would help the graduates acquire job-ready competencies required to enter the workforce.
Level 7: Bachelor's Degree (B.Com.)	Entry requirements	<ul style="list-style-type: none"> Continuation of study or lateral entry in the third year (fifth semester) of the undergraduate (B.Com.) programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study. Lateral entry into the programme of study in the fifth

		semester of the undergraduate (B.Com.) programme will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, or through continuing professional development activities, or through independent/self-directed learning activities.
	Credit requirements for a Bachelor's Degree (B.Com.)	<ul style="list-style-type: none"> The successful completion of the first three years (six semesters) of the undergraduate (B.Com.) programme involving at least a range of 120 -132 credit-hours.
Level 8: Bachelor's Degree (B.Com.) with Hons./Research	Entry requirements	<ul style="list-style-type: none"> An individual seeking admission to the bachelor's degree (Honours/ Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree. (After completing requirements of a 3-year bachelor's degree, candidates who meet a minimum CGPA of 7.5* will be allowed to continue studies in the fourth year of the undergraduate programme leading to the bachelor's degree (Research). Continuation of undergraduate (B.Com.) programme leading to the bachelor's degree (Honours/Research) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Continuation of the programme of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue study during the fourth year (semesters 7 & 8) of the 4-year Bachelor's degree (Honours/Research) programme. Lateral entry into the programme of study at NHEQF level 8 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace through continuing professional development activities, or through independent/ self-directed/ self-managed learning activities.
	Credit requirements for a bachelor's degree (B.Com.)	<ul style="list-style-type: none"> Successful completion of the 4-year (eight semesters) undergraduate (B.Com. Research/ Honours) programme involving the range of 160-176 credits, with 40-44 credits at level 5, 40-44 credits at level 6, 40-44 credits at level 7, and 40-44 credits at level 8 on the NHEQF.

Credit Requirements and Qualifications at different levels on the NHEQF:

The level of the four years B.Com. Programme shall be as per the Draft National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the number of credits to be earned at each level are as under:

NHEQF Level	Nomenclature (qualifications within each level)	Credit earned without exit option	Credit earned with exit option
Level – 5	Undergraduate Certificate for those who exit after successful completion of first year (two semesters) of the undergraduate programme	40	50
Level – 6	Undergraduate Diploma for those who exit after successful completion of second year (four semesters) of the undergraduate programme	80	90
Level – 7	Bachelor’s Degree for those who exit after successful completion of three years (six semesters) of the four year undergraduate programme	120	-
Level – 8	Bachelor’s Degree with Honours for those who have successfully completed four years (eight semesters) of the undergraduate programme	160	-
Level – 8	Bachelor’s Degree with Research* for those who have successfully completed four years (eight semesters) of the undergraduate programme	160	-

*Candidates who meet the minimum CGPA (Cumulative Grade Point Average) of 7.5 till Level 7 will be allowed to continue studies in the 4th year of B.Com. Programme leading to B.Com. (Bachelors’ Degree – Research) – Level 8. Others can either exit after Level 7 acquiring the B.Com. Degree or can pursue B.Com. (Honours) – Level 8.

- The three year B.Com. programme shall be of 120 credit points and the four year B.Com. Hons./ Research programme shall be of 160 credit points.
- Candidates qualifying Level 8 of B.Com Programme will have an option to pursue 1 year (2 semesters) Master’s Degree Programme (M.Com.).
- Candidates who exit after Level 7 can pursue 1 year (2 semesters) Post – Graduation Diploma Programme (M.Com. Diploma) or 2 year (4 semesters) Master’s Degree Programme (M.Com.).
- Candidates who opt for B.Com. with Research (Level 8) will have an option to enrol directly in the Doctorate Degree Programme (Level 10), provided the candidate has published

research work (as per UGC Guidelines) based on the research/ investigation conducted during Level 8 of the Four Year B.Com. Programme in addition to other requirements as laid down in the curriculum framework.

- The B.Com. Programme/ course is designed /developed keeping in view the outcome based approach as envisaged by the University Grants Commission (UGC). The Programme Learning Outcomes (PLOs)/ Course Learning Outcomes (CLOs) have been properly defined in the curriculum ensuring the achievement of discipline specific outcome and generic learning outcomes. In order to get the details of various learning outcomes and learning outcomes descriptors required at each level, the students/ faculty may visit to NHEQF framework which is available at https://www.ugc.ac.in/pdfnews/2142241_NHEQF-Draft.pdf
- **Self and Social Development (SSD) Course Work:** This Self and Social Development (SSD) course work of 2 credits will be compulsory for all students of UG Program. This course work is compulsorily to be completed in any one semester, i.e., within 1st to 6th semesters if the student exits after three years of B.Com. Program and within 1st to 8th semesters if the student exits after completing B.Com. Hons./Research Program. This course work of 2 credits will be in addition to 120 credits or 160 credits, as the case may be. The University will offer two courses under SSD that are **(1) Community Connect & Service (2) Extracurricular activities**. The students will have a choice to complete **any one** of the following two course works.

(1) Community Connect & Service: This course is aimed to connect students with community with the objective of understanding their issues and delivering their valuable inputs for the welfare of society. Student will have to offer a minimum of 30 hours of service for completing the course. This mandatory service of 30 hours may be completed through any social activity organised under the banner of “Swaach Bharat”, “Ek Bharat Shrestha Bharat”, “NSS”, “NCC”, “Namami Gange” or activities organised by the Campus or Departments. Student will have to produce a certificate in this regard from the organizers of the event(s).

OR

(2) Extracurricular Activities: This course work requires student’s participation in University Demarcated Activity, such as participation/ representation of institution in Intercollegiate Activity/ State Level Activity/ National Level Activities. A committee set up by the University will verify the student’s participation in activities for award of credits for the course work.

- **Remote/blended learning modes:** Options will be available for students to earn credit by completing quality-assured remote learning modes, including online programmes offered on the Study Webs of Active Learning for Young Aspiring Minds (SWAYAM: www.swayam.gov.in) or other online educational platform approved by the competent body from time to time. Students may opt to earn credits from such courses required for the award of a certificate/Diploma/Degree.

Semester Pattern & Credit System:

The workload relating to a course is measured in terms of credit hours. A credit is a unit by which the course work is measured. It determines the number of hours of instruction required per week for the duration of a semester (15-16 weeks). One credit is equivalent to 15 hours of teaching (lecture or tutorial) or 30 hours of practical or field work or community engagement and service per semester. Credit is awarded to a learner in recognition of the verified achievement of the defined learning outcomes. One credit involves 30 hours of out-of-class activities, such as preparation for classes/lessons, completing assignments which form a part of the course work, and independent reading and study per semester and 15 hours of out-of-class activities per semester for practicum.

There shall be two sessional tests and one end-semester examination. The sessional tests shall carry 30% of the total marks of the course. The marks of sessional tests shall be taken into account for computation of Grades. There shall be written end-semester examination which shall be of two hours duration carrying 70% of total marks assigned for the course. Evaluation shall be done on a continuous basis, three times during each semester.

Sessional tests may employ one or more assessment tools, such as objective tests, assignments, paper presentation, laboratory work, field work, etc. suitable to the course. This requires an element of openness. Students shall compulsorily attend two sessional tests. The sessional test as a part of the continuous internal assessment shall be conducted and evaluated by the teacher offering the course.

The detailed semester-wise scheme of B.Com. (Research/Honours) four year programme along with credit requirement is as follows:

Course Structure along with Credit Distribution

BACHELOR OF COMMERCE – FIRST YEAR

B.Com. Semester – I							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 101	Principles of Management	Core Subject (CS) – 1	5	1	0	6
2.	BC – 102	Financial Accounting	Core Subject (CS) – 2	4	1	1	6
3.	BC – 103	Any one of the following: a. Micro Economics b. Economy of Uttarakhand	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 1	3	1	0	4
4.	BC – 104	a. Personal Finance and Planning	Skill Enhancement Course (SEC – 1)	2	0	0	2
		b. Basics of Computer		1	0	1	
5.	BC – 105	Understanding and Connecting with Environment	Value Addition Course (VAC – 1)	2	0	0	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

B.Com. Semester – II							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 201	Business Regulatory Framework	Core Subject (CS) – 3	5	1	0	6
2.	BC – 202	Advanced Financial Accounting	Core Subject (CS) – 4	5	1	0	6
3.	BC – 203	Any one of the following: a. Macro Economics b. Project Planning and Implementation	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 2	4	0	0	4
4.	BC – 204	a. Office Management and Secretarial Practice	Skill Enhancement Course (SEC – 2)	2	0	0	2
		b. Computer Applications in Business		1	0	1	
5.	BC – 205	Life Skills & Personality Development	Value Addition Course (VAC – 2)	2	0	0	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

Note: a) Student, on exit, after successfully completing first year (i.e., securing minimum required 50 credits, including minimum required 10 credits for Internship as per the UGC Guidelines: https://www.ugc.ac.in/pdfnews/1887287_Research-Internship-Guidelines-120522.pdf), will be awarded “Undergraduate Certificate” of one year, in Commerce.

b) Multidisciplinary (M.D) courses can be opted by the students of commerce as well as other streams.

BACHELOR OF COMMERCE – SECOND YEAR

B.Com. Semester – III							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 301	Income Tax Laws and Practice	Core Subject (CS) – 5	5	1	0	6
2.	BC – 302	Cost Accounting	Core Subject (CS) – 6	5	1	0	6
3.	BC – 303	Any one of the following: a. Business Statistics b. Banking and Insurance	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 3	4	0	0	4
4.	BC – 304	a. Personal Tax Planning	Skill Enhancement Course (SEC – 3)	1	0	1	2
		b. e-Filing of Returns		1	0	1	
5.	BC – 305	Indian Knowledge System (IKS)	Value Addition Course (VAC – 3)	0	0	2	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

B.Com. Semester – IV							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 401	Corporate Accounting	Core Subject (CS) – 7	5	1	0	6
2.	BC – 402	Business Environment	Core Subject (CS) – 8	5	1	0	6
3.	BC – 403	Any one of the following: a. Company Law b. Public Finance	Additional-Multidisciplinary/ Interdisciplinary (M.D./I.D.) – 4	4	0	0	4
4.	BC – 404	Any one of the following: a. Corporate Tax Planning b. Personal Selling and Salesmanship	Skill Enhancement Course (SEC – 4)	2	0	0	2
5.	BC – 405	Additional Multidisciplinary Skill course (AMSC): Any one of the following 1. Nursery training course 2. Basic Yoga practices 3. Physical education/sports management 4. Folk and culture 5. Indian traditional music 6. Tour and travel operator	Value Addition Course (VAC – 4)	0	0	2	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

Note: Student, on exit, after successfully completing two years (i.e., securing minimum required 90 credits, including minimum required 10 credits for Internship as per the UGC Guidelines: https://www.ugc.ac.in/pdfnews/1887287_Research-Internship-Guidelines-120522.pdf), will be awarded “Undergraduate Diploma” of two years in Commerce.

BACHELOR OF COMMERCE – THIRD YEAR

B.Com. Semester – V							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 501	Management Accounting	Core Subject (CS) – 9	5	1	0	6
2.	BC – 502	Entrepreneurship Development	Core Subject (CS) – 10	5	1	0	6
3.	BC – 503	Industrial Training and Project Report	Field Visit/ Vocational Course (FV/ VC – 1)	2	0	2	4
4.	BC – 504	Culture, Traditions and Moral Values	Value Addition Course (VAC – 5)	2	0	0	2
5.	BC – 505	English Language – I	Indian, Modern, Regional Language (Language – 1)	2	0	0	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

B.Com. Semester – VI							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 601	Goods and Services Tax (GST)	Core Subject (CS) – 11	5	1	0	6
2.	BC – 602	Fundamentals of Financial Management	Core Subject (CS) – 12	5	1	0	6
3.	BC – 603	Any one of the following:	Field Visit/ Vocational Course (FV/ VC – 2)	3	1	0	4
		a. Financial Literacy					
		b. e-Commerce		3	0	1	
4.	BC – 604	Business Communication	Value Addition Course (VAC – 6)	2	0	0	2
5.	BC – 605	English language – II	Indian, Modern, Regional Language (Language – 2)	2	0	0	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

Note: Student, on exit, after successfully completing three years (i.e., securing minimum required 120 credits) and completion of SSD course work in any one semester within one to six semesters, will be awarded “Bachelor’s Degree” of three years in Commerce.

BACHELOR OF COMMERCE (WITH RESEARCH) – FOURTH YEAR

B.Com. Semester – VII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 701	Human Resource Management	Core Subject (CS) – 13	3	1	0	4
2.	BC – 702	Marketing Management	Core Subject (CS) – 14	3	1	0	4
3.	BC – 703	Any one of the following: a. Managerial Economics b. Financial Markets and Institutions c. Consumer Behaviour	Course Elective (CE – 1)	3	1	0	4
4.	BC – 704	Research Methodology	Research Based Course (RBC – 1)	5	1	0	6
5.	BC – 705	Ethical Issues in Research	Research Based Course (RBC – 2)	2	0	0	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

B.Com. Semester – VIII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 801	Financial Management	Core Subject (CS) – 15	3	1	0	4
2.	BC – 802	Business Ethics and Corporate Governance	Core Subject (CS) – 16	3	1	0	4
3.	BC – 803	Any one of the following: a. Security Analysis and Portfolio Management b. International Business c. Sustainable Regional Development	Course Elective (CE – 2)	3	1	0	4
4.	BC – 804	Dissertation (Project Report)	Research Based Course (RBC – 3)	3	0	3	6
5.	BC – 805	Research Paper Writing and Seminar [Presentation Skills (Oral)]	Research Based Course (RBC – 4)	1	0	1	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course work in any one semester within one to eight semesters, will be awarded “Bachelor’s Degree with Research” of four years in Commerce.

BACHELOR OF COMMERCE (WITH HONOURS) – FOURTH YEAR

B.Com. Semester – VII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 701	Human Resource Management	Major Core Subject (CS) – 13	3	1	0	4
2.	BC – 702	Marketing Management	Major Core Subject (CS) – 14	3	1	0	4
3.	BC – 703	Any one of the following: a. Security Analysis & Portfolio Management b. Marketing Communication c. Rural Marketing	Major Course Elective (CE – 1)	3	1	0	4
4.	BC – 704	International Business	Minor Core Subject (MINCS – 1)	2	1	0	3
5.	BC – 705	Any one of the following: a. Indian Financial System b. Digital Marketing c. Risk Management	Minor Course Elective (MINCE – 1)	2	1	0	3
6.	BC – 706	Basic Research Method – I	Research Based Course (RBC – 1)	2	0	0	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

B.Com. Semester – VIII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BC – 801	Financial Management	Major Core Subject (CS) – 13	3	1	0	4
2.	BC – 802	Business Ethics and Corporate Governance	Major Core Subject (CS) – 14	3	1	0	4
3.	BC – 803	Any one of the following: a. Banking Innovations and Technology b. Marketing of Services c. Contemporary Issues in Regional Development	Major Course Elective (CE – 1)	3	1	0	4
4.	BC – 804	Project Report and Viva-Voce	Minor Core Subject (MINCS – 2)	2	1	0	3
5.	BC – 805	Any one of the following: a. International Financial Management b. Supply Chain Management c. ICT Application in Business	Minor Course Elective (MINCE – 2)	2	1	0	3
6.	BC – 806	Basic Research Method – II	Research Based Course (RBC – 2)	2	0	0	2
Total Credit							20

L = Lectures, T = Tutorials, P = Practical

Note: Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course work in any one semester within one to eight semesters, will be awarded “Bachelor’s Degree with Honours” of four years in Commerce.

B.Com. Ist Semester
BC – 101: PRINCIPLES OF MANAGEMENT

Course Objective: The objective of the course is to familiarise the students with both established and latest management theories and methods, so that they may think critically and holistically about management concepts and procedures.

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

1. Explain the evolution of management and understand its effect on future managers.
2. Analyse how to take decisions in uncertain situations that arise in organisations.
3. Analyse the techniques managers use to influence and control the internal environment.
4. Apply the concepts of direction and control in managing organisations.
5. Learn the changing dynamics of management practice.

Course Contents:

Total Credits: 06

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	10	2	0
Unit 2: Planning	25	20	4	0
Unit 3: Organising	20	15	3	0
Unit 4: Directing and Controlling	25	20	4	0
Unit 5: Salient Developments and Contemporary Issues in Management	15	10	2	0

Unit 1: Introduction:

Meaning and importance of management; Coordination mechanisms in organisations; Management theories: classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.

Unit 2: Planning:

Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy: meaning and elements of business firm environment: micro, meso, and macro; Industry structure; Business-level strategic planning.

Unit 3: Organising:

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern; comparative suitability and changes over time; formal- informal organisations' interface.

Unit 4: Directing and Controlling:

Motivation: meaning, importance and factors affecting motivation;

Leadership: meaning, importance and factors affecting leadership, leadership styles, and followership;

Controlling: Principles of controlling; Measures of controlling and accountability for performance.

Unit 5: Salient Developments and Contemporary Issues in Management:

Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions: Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

Suggested Readings:

- Tripathi, P.C. & Reddy, P.N. *Principles of Management*. McGraw Hill Publications.
- Rao, V.S.P. *Management Principles and Applications*. Taxmann Publications.
- Prasad, L.M. *Principles and Practice of Management*. Sultan Chand & Sons.
- Bhattacharya, D. *Principles of Management: Text and Cases*. Pearson Publications.
- Mahajan, J.P. & Mahajan A. *Management Principles and Applications*. Vikas Publications.
- Laasch, O. *Principles of Management*. Sage Publications.
- Koontz, H., & Weihrich, H. (2012). *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications
- Tulsian, P.C. & Pandey, V. *Business Organisation & Management*. Pearson Education, India
- Drucker, P. F. *The Practice of Management*. Newyork: Harper & Row.
- Drucker, P. F. *Management Challenges for the 21st Century*. Harper Collins Publishers Inc.
- Griffin, R.W. *Management Principles and Application*. Cengage Learning Publications.
- Kumar, P. *Management: Principles and Applications*. JSR Publication House LP, Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 102: FINANCIAL ACCOUNTING

Course Objective: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

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

1. Understand the theoretical framework of accounting as well accounting standards.
2. Understand the accounting treatment for Depreciation and Inventory valuation.
3. Demonstrate the preparation of financial statements of sole proprietors.
4. Exercise the accounting treatments for consignment transactions & joint venture accounts.
5. Understand the accounting treatment of Single Entry System and preparation of statement of affairs and various ledgers used.

Course Contents:

Total Credits: 06

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Theoretical Framework of Accounting	20	12	3	8
Unit 2: Business Income, Depreciation Accounting and Inventory Valuation	20	12	3	4
Unit 3: Financial Statements of Sole Proprietors	20	12	3	18
Unit 4: Consignment Accounts and Joint Venture	20	12	3	0
Unit 5: Financial Statements of Not-for-Profit Organizations	20	12	3	0

Unit 1: Theoretical Framework of Accounting:

Introduction, Meaning and Scope of Accounting; Objectives of Accounting; Importance of Accounting; Functions of Accounting; Terminologies used in accounting; Users of Accounting Information; Accounting Process; Basis of Accounting: Cash basis and Accrual Basis; Branches of Accounting; Principles of Accounting; Accounting Concepts and Conventions; Basic knowledge of Accounting Standards; Basic knowledge of Indian Accounting Standards (IND AS); Basic knowledge of GST in Accounting with practicals; Accounting Process from recording of a business transaction to preparation of trial balance including adjustments.

Unit 2: Business Income, Depreciation Accounting and Inventory Valuation:

- (a) **Measurement of business income;** Net income; the accounting period; the continuity doctrine and matching concept; Objectives of measurement.
- (b) **Revenue recognition:** Recognition of expenses.
- (c) **Depreciation:** The accounting concept of depreciation; Factors in the measurement of depreciation; Methods of computing depreciation: Straight Line Method and Diminishing Balance Method; Disposal of depreciable assets; change of method of Depreciating.

- (d) **Inventories:** Meaning; Significance of Inventory Valuation; Inventory Record Systems: Periodic and Perpetual; Methods of Valuation of Inventories: FIFO, LIFO and Weighted Average Methods; Salient features of Accounting Standard (AS) - 2.

Unit 3: Financial Statements of Sole Proprietors:

Introduction; Meaning of Financial Statements; Financial statements of Business Concerns of sole proprietor: Preparation of Trading Account and Profit & Loss Account and Balance sheet, with Adjustments.

Unit 4: Consignment Accounts and Joint Venture:

- (a) **Consignment Accounts:** Introduction; Meaning of Consignment; Consignment vs Sales; Types of Commissions; Accounting for Consignment Transactions & Events in the books of Consignor and Consignee; Treatment of Normal & Abnormal Loss; Valuation of Closing Stock; Numerical Problems on Goods sent at Cost Price and Invoice Price.
- (b) **Joint Venture:** Accounting procedures: Joint Venture Account, Joint Bank Account; Records Maintained by Co-venture of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 5: Financial Statements of Not-for-Profit Organizations:

Meaning and uses of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. *Financial Accounting*. Taxmann Publications, New Delhi.
- Goel, D.K., Goel R., & Goel, Shelly. *Financial Accounting*. Arya Publications.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. *Financial Accounting*. Kalyani Publishers.
- Anthony, R. N., Hawkins, D., & Merchant, K. A. *Accounting: Text and Cases*. McGraw-Hill Education, India.
- Tulsian, P.C. & Tulsian, B. *Financial Accounting*. S. Chand Publications.
- Bansal, K.M. & Gupta, R. *Basic Accounting*. Taxmann Publications.
- Arora, M.N., Achalpathi, K.V., & Brinda, S. *Financial Accounting*. Taxmann Publications.
- Stittle, J. & Wearing, R. *Financial Accounting*. Sage Publications.
- Monga, J.R. & Bahadur, R. *Basic Financial Accounting*. Scholar Tech Press Publications.
- Goldwin, N., Alderman, W., & Sanyal, D. *Financial Accounting*. Cengage Learning, Boston.
- Anthony, R., Hawkins, D., & Merchant, K.A. *Accounting: Text and Cases*. Mc Graw-Hill Education.
- Maheshwari, S.N., Maheshwari, S. K., & Maheshwari, S.K. *Financial Accounting*. Vikas Publishing House, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 103 (a): MICRO ECONOMICS

Course Objective: The course aims to acquaint students with the concept of micro economics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

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

1. Understand how different economic systems function and evaluate implications of various economic decisions.
2. Understand how consumers try to maximize their satisfaction by spending on different goods.
3. Analyze the relationship between inputs used in production and the resulting outputs and costs.
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations.
5. Learn the various facets of pricing under different market situations.

Course Contents:

Total Credits: 04

Unit	Unit wise Weightage of Marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	9	3	0
Unit 2: Consumer Theory	20	9	3	0
Unit 3: Production and Cost	20	9	3	0
Unit 4: Market Structure	20	9	3	0
Unit 5: Income Distribution and Factor Pricing	20	9	3	0

Unit 1: Introduction:

- (a) Demand and Supply: Determinants of demand; Law of demand; movements vs. shift in demand curve; Criticisms of the law of demand; Determinants of Supply; Law of Supply; Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination;
- (b) Elasticity of demand and supply;
- (c) Application of demand and supply.

Unit 2: Consumer Theory:

Ordinal Utility theory: Indifference curve approach; Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.

Unit 3: Production and Cost:

- (a) **Production:** Firm as an agent of production; Concepts of Production function; Law of variable proportions; Isoquants; Return to scale; Economics and Diseconomies of scale.
- (b) **Costs:** Costs in the short run; Costs in the long run; Profit maximization and cost minimization; Equilibrium of the firm; Technological Change: the very long run.

Unit 4: Market Structure:

- (a) **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run; The long run industry supply curve: increasing, decreasing and constant cost industry; Allocation of efficiency under perfect competition.
- (b) **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c) **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - i. Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - ii. Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing:

Demand for factors; Supply of factors; Pricing of factors; backward bending supply curve for labour concepts of economic rent; Functional Distribution of Income.

Suggested Readings:

- Pindyck, R.S. & Rubinfeld, D. *Microeconomics*. Pearson Education Publications.
- Mankiw, N. G. *Principles of Microeconomics*, Cengage Learning Publications.
- Tandon, P. *A Textbook of Microeconomic Theory*. Sage Publications.
- Mehta, P.K. & Singh, M. *Introductory Micro Economics*. Taxmann Publications.
- Dwivedi, D.N. *Microeconomics: Theory and Applications*. Vikas Publishing House.
- Sachdeva, A. *Micro Economics Theory and Applications*, Kusum Lata Publications.
- Salvatore, D. *Microeconomic Theory*, McGraw-Hill, Education.
- Case, K.E., Fair, R.C., & Oster, S.E. *Principles of Microeconomics*, Pearson Publications.
- Nicholson, W. & Snyder, C. *Microeconomic Theory: Basic Principles and Extensions*, Cengage Publications.
- Samuelson, P.A., Nordhaus, W.D. *Microeconomics*, McGraw-Hill Education.
- Chaturvedi, D.D. & Mittal, A. *Principles of Microeconomics*. Kitab Mahal Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 103 (b): ECONOMY OF UTTARAKHAND

Course Objective: To provide the understanding of the economy of Uttarakhand State and to help students in identifying feasible entrepreneurial opportunities in Uttarakhand and surrounding areas with the help of brains storming and creativity learning.

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

1. Understand the background and the economic condition of the Uttarakhand state.
2. Examine the challenges and problems that are faced in the economic development of Uttarakhand state.
3. Understand the role of MSMEs in promoting entrepreneurship in Uttarakhand.
4. Analyse the growth opportunities under various sectors in Uttarakhand.
5. Interpret the role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand.

Course Contents:

Total Credits: 04

Unit	Unit wise Weightage of Marks (in %)	Periods		
		L	T	P
Unit 1: Profile of Uttarakhand	20	9	3	0
Unit 2: Problems of Economic Development in Uttarakhand	20	9	3	0
Unit 3: Economic Development through MSMEs in Uttarakhand	20	9	3	0
Unit 4: Growth Opportunities under Various Sectors in Uttarakhand	20	9	3	0
Unit 5: Role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand	20	9	3	0

Unit 1: Profile of Uttarakhand:

Background of the State: Geographical Features, Area, Land Use & Habitation Pattern, Population, State's infrastructure: Health, Education, Roads, Power, Water Resources and Mineral Resources; Structure of the Economy: GDP, Per Capita Income, Industrial Investments, FDI Flows; An Overview of Primary, Secondary and Tertiary Sector of Uttarakhand.

Unit 2: Problems of Economic Development in Uttarakhand:

Migration, Unemployment, Poverty, Poor Infrastructure, Poor industrial development, Backwardness and Regional Disparity in Uttarakhand; Remedies to overcome the problems of Economic Development.

Unit 3: Economic Development through MSMEs in Uttarakhand:

An Overview of Entrepreneurship in Uttarakhand; Micro, Small and Medium Enterprises (MSMEs) in Uttarakhand: Meaning, Salient Features, Objectives, Role & Problems of MSMEs.

Unit 4: Growth Opportunities under Various Sectors in Uttarakhand:

Role of Agriculture, Manufacturing & Service Sector in the Economic Development of Uttarakhand: Agro-based and Food Processing Industries, Floriculture and Horticulture, Pharmaceuticals and Biotechnology, Hydropower, Information Technology, Tourism etc.

Unit 5: Role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand:

Government Policies for the Development of Various Sectors, such as Agriculture, Industrial, Tourism, Education, Health, Infrastructure, Environment Sector & Skill Development etc.

Suggested Readings:

- Economic Survey of Uttarakhand, Directorate of Economics & Statistics Planning Department, Government of Uttarakhand
- Tolia, R.S. *Uttarakhand: Fifteen Years of Development*. Publisher: M/s Bishen Singh Mahendra Pal Singh
- *Uttarakhand Yearbook*. Winsar Publications (Hindi and English)
- Sharma, S.S.P., Ghosh, N., Kar, S., & Sharma, S. *Growing Rural-Urban Disparity in Uttarakhand*. Serials Publications.
- Negi, M.S. & Ahuja, P. *Know Your State – Uttarakhand*. Arihant Publications (India) Limited.
- Khanka, S.S & Gupta, C.B. *Entrepreneurship and Small Business Management*. Sultan Chand & Sons.
- Bhatt, K.N. *Uttarakhand: Ecology, Economy & Society*, Horizon Publishers.
- Raturi, S. & Kumar, S. *Uttarakhand 2022*. Oracle IAS Publications.
- Kafaltia, H. & Kafaltia, G.S. *A Comprehensive Study of Uttarakhand*. Notion Press Media Pvt. Ltd.

Note: Learners are advised to use the latest edition of readings such as books, journals and other publications.

BC – 104 (a): PERSONAL FINANCE AND PLANNING

Course Objective: The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

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

1. Examine the meaning and appreciate the relevance of financial planning.
2. Demonstrate the concept of investment planning and its methods.
3. Examine the scope and ways of personal tax planning.
4. Analyse insurance planning and its relevance.
5. Interpret insight into retirement planning and its relevance.

Course Contents:

Total Credits: 02

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction to Financial Planning	20	6	0	0
Unit 2: Investment Planning	20	6	0	0
Unit 3: Personal Tax Planning	20	6	0	0
Unit 4: Insurance Planning	20	6	0	0
Unit 5: Retirement Benefits Planning	20	6	0	0

Unit 1: Introduction to Financial Planning:

Financial goals; steps in financial planning; budgeting incomes and payments; time value of money; Introduction to savings; benefits of savings; management of spending & financial discipline; setting alerts and maintaining sufficient funds for fixed commitments.

Unit 2: Investment Planning:

Process and objectives of investment; concept and measurement of return & risk for various asset classes; measurement of portfolio risk and return, diversification & portfolio formation; Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India; Mutual fund schemes; International investment avenues; Currency derivatives and digital currency.

Unit 3: Personal Tax Planning:

Tax structure in India for personal taxation; Scope of personal tax planning; exemptions and deductions available to individuals under different heads of income and gross total income;

Comparison of benefits: Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961; tax avoidance versus tax evasion.

Unit 4: Insurance Planning:

Need for insurance; Types of Insurance: life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.

Unit 5: Retirement Benefits Planning:

Retirement planning goals; process of retirement planning; Pension plans available in India; Reverse mortgage; Estate planning.

Suggested Readings:

- Indian Institute of Banking & Finance. *Introduction to Financial Planning*. Taxmann Publications, New Delhi.
- Keown A.J. *Personal Finance*. Pearson Publications.
- Madura, J. *Personal Finance*. Pearson Publications.
- Jaiswal, B., Shimpi, L.S., & Srivastava, S.K. *Managing Personal Finance*. Publisher: New Royal Book Company.
- Kapoor, J.R., Dlabay, L.R., Hughes, R.J., & Hart, M.M. *Personal Finance*. McGraw Hill Publications.
- Pandit, A. *The Only Financial Planning Book that You Will Ever Need*. Network 18 Publications Ltd., Mumbai.
- Sinha, M. *Financial Planning: A Ready Reckoner*. McGraw Hill Education.
- Tripathi, V. *Fundamentals of Investment*. Taxmann Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 104 (b) BASICS OF COMPUTER

Course Objective: This paper aims to impart computer knowledge to the students that will enable them to understand the basic concept and uses of computers.

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

1. Understand the basic fundamentals of computer.
2. Analyse the need and objectives of Computer Networking.
3. Gain knowledge about the concept and basic terminologies of Operating Systems.
4. Understand the types of computer's interface.
5. Understand the useful internet terminologies and their applications.

Course Contents:

Total Credits: 02

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	3	0	6
Unit 2: Computer Networks	20	3	0	6
Unit 3: Operating System and Applications	20	3	0	6
Unit 4: Computer's Interface	20	3	0	6
Unit 5: Basic Internet Terminologies	20	3	0	6

Unit 1: Introduction:

Basic computer concepts; Meaning of computers; Types of computers; Essential components of a Computer: Hardware and Software; Characteristics and uses of computer; Input Devices and Output Devices; Central Processing Unit (CPU); Memory Unit; Storage Devices; Computer Hardware setup: Setting up a Laptop Computer and Setting up a Desktop Computer.

Unit 2: Computer Networks:

Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminologies; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Unit 3: Operating Systems and Applications:

Basic terminologies; Relationship between Hardware and Software; System Software; Operating System: Functions and difference types of Operating Systems; Common used Operating Systems; Installing and Starting Windows; Working with Windows; Security feature in Windows; User Account Control; Payment Gateway.

Unit 4: Computer's Interface:

Concept of computing, Data and information; Types of Computer's Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing.

Unit 5: Basic Internet Terminologies:

I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Suggested Readings:

- Madan, S. *Computer Applications in Business*. Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. *Computer Applications in Business*. Taxmann, Delhi.
- Madan, S. *Fundamentals of Computers and Information System*. Mayur Paperbacks Publications.
- Shrivastava, N. *Fundamentals of Computers and Information System*. Wiley India Publications.
- Rajaraman, V. & Adabala, N. *Fundamentals of Computers*. Prentice Hall India Learning Pvt. Ltd.
- Sinha, P. & Sinha, P.K. *Computer Fundamentals: Concepts, Systems & Applications*. BPB Publications.
- Jain, H. C. & Tiwari, H. N. *Computer Applications in Business*. Taxmann, Delhi.
- Mathur, S. & Jain, P. *Computer Applications in Business*. Galgotia Publishing Company
- Walkenbach, J. *MS Excel*, Bible. John Wiley & Sons, USA.
- Winston, W. L. *MS Excel, Data Analysis & Business Modeling*. Microsoft Press, USA.

Note: Learners are advised to use the latest edition of readings.

BC – 105: UNDERSTANDING AND CONNECTING WITH ENVIRONMENT

Course Objective: To enable the students to acquire the basic knowledge of Environmental Science.

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

1. Understand the scope and importance of multidisciplinary nature of environmental science and sustainability.
2. Understand the meaning and concept of renewable and non-renewable resources.
3. Understand the levels of biodiversity and threats to biodiversity. They will also learn the types of environmental pollution and assess the steps to overcome them.
4. Examine the various policies and practices adopted by the Government to protect the environment of the nation.
5. Assess the impact of human population growth on environment and to know the importance of various disaster management techniques and environmental movements.

Course Contents: Will be developed by the University

B.Com. IInd Semester

BC – 201: BUSINESS REGULATORY FRAMEWORK

Course Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

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

1. Understand basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. Recognize and differentiate between the special contracts.
3. Understand the rights and obligations under the Sale of Goods Act.
4. Attain skills to form and manage entrepreneurial ventures as Partnership and LLP.
5. Understand the various types of Negotiable Instruments and their utility in real life.

Course Contents:

Total Credits: 06

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: The Indian Contract Act, 1872: General Principles of Contract	20	15	3	0
Unit 2: The Indian Contract Act, 1872: Specific Contracts	15	10	2	0
Unit 3: The Sale of Goods Act, 1930	25	20	4	0
Unit 4: Partnership Laws: Partnership Act and LLP Act	20	15	3	0
Unit 5: The Negotiable Instruments Act 1881	20	15	3	0

Unit 1: The Indian Contract Act, 1872: General Principles of Contract:

Contract: Meaning, characteristics and kinds; Essentials of a valid contract: Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of a contract: modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi contracts.

Unit 2: The Indian Contract Act, 1872: Specific Contracts:

- (a) Contract of Indemnity and Guarantee
- (b) Contract of Bailment
- (c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930:

Contract of sale: Meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by a non-owner; Performance of contract of sale; Unpaid seller: Meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws:**(a) The Partnership Act, 1932:**

Nature and Characteristics of Partnership; Registration of a Partnership Firms; Types of Partners; Rights and Duties of Partners; Implied Authority of a Partner; Incoming and outgoing Partners; Modes of Dissolution of Partnership.

(b) The Limited Liability Partnership Act, 2008:

Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship.

Unit 5: The Negotiable Instruments Act 1881:

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course; Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque and its types; Dishonour of Cheque.

Suggested Readings:

- Arora, S. *Business Laws*. Taxmann Publications.
- Kuchhal, M.C. & Kuchhal, V. *Business Law*. Vikas Publishing House, New Delhi.
- Dagar, I. & Agnihotri, A. *Business Laws: Text and Problems*. Sage Publications.
- Vohra, K. *Commercial and Business Laws*. Kalyani Publications.
- Sheth, T. *Business Law*. Pearson Publications.
- Singh, A. *Business Law*. Eastern Book Company, Lucknow.
- Kumar, R. *Legal Aspects of Business*. Cengage Learning Publications.
- Maheshwari, S.N. & Maheshwari, S.K. *Business Law*. National Publishing House, New Delhi.
- Pathak, A. *Legal Aspects of Business*. McGraw Hill Education.
- Aggarwal, R. & Kaur, R. *Legal Aspects of Business*. Pearson Publications.
- Tulsian, P.C. & Tulsian, B. *Business Law*. McGraw Hill Education.
- Aggarwal, S.K. *Business Law*. Galgotia Publishers Company, New Delhi.
- Sharma, J.P. & Sunaina Kanojia. *Business Laws*. Ane Books Pvt. Ltd., New Delhi.
- Goyal, B.K. & Kinneri, J. *Business Laws*. International Book House Publications.

Note: Learners are advised to use the latest edition of readings.

BC – 202: ADVANCED FINANCIAL ACCOUNTING

Course Objective: The course aims to help learners in attaining expertise in the field of advanced accounting related to the topics covered.

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

1. Understand & compute the amount of claims for loss of stock & loss of profit.
2. Learn various methods of accounting for hire purchase transactions and deal with the inter-departmental transfers and their accounting treatment.
3. Understand the accounting treatment of departmental undertaking.
4. Demonstrate various accounting treatments for dependent branch & independent branch.
5. Prepare the accounting for dissolution of partnership firms.

Course Contents:

Total Credits: 06

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Insurance Claims for Loss of Stock	15	10	2	0
Unit 2: Accounts from Incomplete Records	20	15	3	0
Unit 3: Accounting of Hire Purchase and Instalment Payment System	20	15	3	0
Unit 4: Departmental Accounting and Branch Accounting	25	20	4	0
Unit 5: Accounting for Dissolution of Partnership Firm	20	15	3	0

Unit 1: Insurance Claims for Loss of Stock and Royalty Accounts:

- (a) **Insurance Claims for Loss of Stock:** Meaning, Needs and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims: Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over insurance, Average Clause, Claim; Problems on Ascertainment of Fire Insurance Claim, including problems on loss of profits as consequential claim.
- (b) **Royalty Accounts:** Meaning; Accounting Treatment in the books of Lessor (Landlord) and Lessee; Opening of Minimum Rent Account; Treatment of Strike or Lockout, Copyright Royalties.

Unit 2: Accounts from Incomplete Records:

Meaning; Features; Merits; Demerits; Types; Preparation of Statement of Affairs Account for calculation of Net Profit; Conversion of Single Entry System into Double Entry system; Need for Conversion; Preparation of Cash book, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account, Statement of Trading and Profit & Loss and Balance Sheet.

Unit 3: Accounting of Hire Purchase and Instalment Payment System:

Accounting of Hire Purchase and Instalment Payment System; Difference between Hire Purchase and Instalment Payment System; Important Definitions: Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Various methods of calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor, including Default in Payment, Total Repossession and Partial Repossession by vendor; Journal Entries and Ledger Accounts in the books of Purchaser and Vendor as per Instalment Payment System.

Unit 4: Departmental Accounting and Branch Accounting:

- (a) **Departmental Accounting:** Meaning and Features of Departmental Undertaking; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet; Simple problems involving Inter Departmental Transfers (vertical form); Calculation of Stock Reserves.
- (b) **Branch Accounting:** Meaning of Branch Accounts; Objectives and Advantages of Branch Accounting; Types of Branches; Meaning and features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining books of accounts by the Head Office; Debtors System; Ascertainment of Profit or Loss of Branch under Debtors System; Supply of goods at Cost Price and supply of goods at Invoice Price; Wholesale branch; Accounting of Independent Branch and Foreign Branch.

Unit 5: Accounting for Dissolution of Partnership Firm:

Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. *Financial Accounting*. Taxmann Publications, New Delhi.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. *Advanced Accountancy*. Kalyani Publishers.
- Agarwal, B.M. & Gupta, M.P. *Advanced Accounting: Text & Problems*. Bharat Law House Pvt. Ltd.
- Hanif, M. & Mukherjee, A. *Financial Accounting-II*. McGraw Hill Publications.
- Muninarayanappa, M. & Raghu, V.N. *Advanced Financial Accounting*. Jayvee International Publications, Bangalore.
- Tulsian, P.C. *Financial Accounting*. Pearson Publications.
- Kumar, S.A., Kumar, V.R., & Mariyappa, B. *Advanced Financial Accounting*. Himalaya Publishing House, New Delhi.
- Iyengar, S.P. *Advanced Accounting*. Sultan Chand & Sons.
- Anthony, R.N., Hawkins, D., & Merchant, K.A. *Accounting: Text and Cases*. McGraw-Hill Education.
- Horngren, C.T. & Philbrick, D. *Introduction to Financial Accounting*. Pearson Education.
- Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayur PaperBacks, New Delhi.
- Maheshwari, S.N. & Maheshwari, S.K. *Financial Accounting*. Vikas Publishing House, New Delhi.
- Raman, B.S. *Financial Accounting Vol. I & II*. United Publishers & Distributors.
- *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.
- ICAI Study Materials on *Principles & Practice of Accounting, Accounting and Advanced Accounting*.

Note: Learners are advised to use the latest edition of readings.

BC – 203 (a): MACRO ECONOMICS

Course Objective: The course aims to provide the students with knowledge of enriching concepts and variables of macro - economics, appreciate the impact of labour market, money market and foreign exchange on working of an economy and understand the modern tools of macroeconomic analysis.

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

1. Describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.
2. Understand fiscal and monetary policy implications through IS-LM framework in short run and long run.
3. Explain the different theories of demand for money, supply of money approach and working of money multiplier.
4. Examine causes and effects of different types of inflation and trade-off between inflation and unemployment.
5. Describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	10	5	0	0
Unit 2: Economy in the Short Run	25	15	0	0
Unit 3: Demand for Money and Supply of Money	25	15	0	0
Unit 4: Inflation, Unemployment and Labour Market	25	15	0	0
Unit 5: Open Economy	15	10	0	0

Unit 1: Introduction:

Introduction: Concepts and variables of macroeconomics, Income, Expenditure and the circular flow (three sector economy); Components of expenditure; Consumption, Saving and investment and S-I approach; Multiplier (three sector) and numericals.

Unit 2: Economy in the Short Run:

Meaning, Objectives and instruments of fiscal and monetary policy; AD-AS approach: Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short-run and long-run, Aggregate demand - Aggregate supply analysis; Economy in the short run: IS-LM framework and numericals.

Unit 3: Demand for Money and Supply of Money:

Demand for money: Quantity Theory of Money (Fisher's Transactions approach), Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach; Supply of money: Measures of money supply by RBI, Money multiplier.

Unit 4: Inflation, Unemployment and Labour Market:

Inflation: Causes and effects, Demand pull and cost push inflation; Measures to control inflation; Social costs of inflation; Unemployment: Natural rate of unemployment, Frictional and wait unemployment, Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio.

Unit 5: Open Economy:

Flows of goods and capital in open economy; Saving and investment in an open economy; Foreign exchange rates: Fixed and flexible; Mundell-Fleming model; Economic Reforms of 1991: Liberalisation, Privatisation and Globalisation.

Suggested Readings:

- Blanchard, O. *Macroeconomics*. Global edition Pearson education.
- Branson, W. H. *Macroeconomic Theory and Policy*. East West Book Pvt. Ltd.
- Deepashree. *Macro Economics*. Scholar, Tech Press, New Delhi.
- Ahuja, H.L. *Macroeconomics: Theory and Policy*. S. Chand Publications.
- Agarwal, V. *Macroeconomics: Theory and Policy*. Pearson Publications.
- Dwivedi, D.N. *Macroeconomics: Theory and Policy*. McGraw Hill Publications.
- Dornbusch, R., Stanley F., & Startz R. *Macroeconomics*. McGraw Hill Education.
- Gupta, G. S. *Macroeconomics: Theory ad Applications*. McGraw Hill Education.
- Mankiw, N.G. & Taylor, M.P. *Macroeconomics*. Cengage Learning Publications.
- Samuelson, P.A. & Nordhaus, W.D. *Macroeconomics*. McGraw Hill Education.

Note: Learners are advised to use the latest edition of readings.

BC – 203 (b): PROJECT PLANNING AND IMPLEMENTATION

Course Objective: The course aims to enable the learners to evolve a suitable framework for the preparation, appraisal, monitoring, and control of projects undertaken in an organisation.

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

1. Explain the concept and attributes of projects, project management system, process and its principles.
2. Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.
3. Demonstrate and develop schedule for a specific project and its appraisal using various techniques.
4. Calculate project duration and assess project cost.
5. Evaluate project management in terms of risk and performance.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	10	6	0	0
Unit 2: Project Preparation and Budgeting	25	15	0	0
Unit 3: Project Scheduling and Appraisal	20	12	0	0
Unit 4: Project Planning Techniques	25	15	0	0
Unit 5: Project Risk and Performance Assessment	20	12	0	0

Unit 1: Introduction:

Concept and attributes of Project; Project Management Information System; Project Management Process and Principles; Role of Project Manager; Relationship between Project Manager and Line Manager; Project Stakeholder Analysis; Identification of Investment opportunities; Project life cycle; Project Planning; Monitoring and Control of Investment Projects; Pre-Feasibility study; Identify common sources of conflict within a project environment.

Unit 2: Project Preparation and Budgeting:

Technical Feasibility; Marketing Feasibility; Financial Planning: Estimation of Costs and Funds (including sources of funds), Loan Syndication for the Projects, Demand Analysis and Commercial Viability (brief introduction to NPV), Project budget, Collaboration Arrangements, Tax considerations and legal aspects.

Unit 3: Project Scheduling and Appraisal:

Decomposition of work into activities; determining activity-time duration; Business Criterion of Growth, Liquidity and Profitability; Methods of Capital Budgeting; Social Cost Benefit Analysis in Public and Private Sector; Investment Criterion and Choice of techniques; Estimation of Shadow prices and Social discount rate.

Unit 4: Project Planning Techniques:

Determine project duration through critical path analysis using PERT & CPM techniques; Resource allocations to activities; Cost and Time Management issues in Project Planning and Management.

Unit 5: Project Risk and Performance Assessment:

Project Risk Management: Identification, Analysis and Reduction; Project quality management; Project Performance Measurement and Evaluation; Project Report; Project Closure and Audit.

Suggested Readings:

- Chandra. P. *Projects: Planning, Analysis, Selection, Financing, Implementation and Review*. McGraw Hill Education, New Delhi.
- Agrawal, R. & Mehra, Y.S. *Project Appraisal & Management*. Taxmann Publications.
- Singh, K. & Kansal, M.L. *Project Planning and Management: With CPM and PERT*. HP Hamilton Ltd. Publications.
- Kerzner, H. *Project Management: A Systems Approach to Planning, Scheduling, and Controlling*. Wiley Publications.
- Ahuja, H.N., Dozzi, S.P., & Abourizk, S.M. *Project Management: Techniques in Planning and Controlling Construction Projects*. Wiley Publications.
- Gido, J., & Clements, J. P. *Project Management*. Cengage Learning Pvt. Ltd., New Delhi.
- Gray, C. F., Larson, E. W., & Desai, G. V. *Project Management: The Managerial Process*. McGraw Hill Publications, New Delhi.
- Khatua, S. *Project Management and Appraisal*. Oxford University Press.

Note: Learners are advised to use the latest edition of readings.

BC – 204 (a): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Course Objective: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

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

1. Understand the basic knowledge of managing the office and the essentials of good filing.
2. Analyse the role and importance of drafting influential mails and to learn the essential requirements for a good system of dealing with stationery.
3. Examine the importance of office automation and mechanization and be able to know the basic understanding of Budget and Audit.
4. Analyse the various banking facilities and various modes of payment, which are used in office.
5. Assess the role and responsibilities of secretary and to know the qualifications required for the appointment of secretary.

Course Contents:

Total Credits: 02

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	6	0	0
Unit 2: Communication System	20	6	0	0
Unit 3: Office Equipments, Budget and Audit	20	6	0	0
Unit 4: Banking and Payment System	20	6	0	0
Unit 5: Role of Secretary	20	6	0	0

Unit 1: Introduction:

- (a) **Office and Office Management:** Meaning of office; Functions of office: primary and administrative management functions; importance of office; duties of the office manager; his qualities and essential qualifications.
- (b) **Filing and Indexing:** Meaning and importance; essentials of good filing; centralized vs. decentralized filing; system of classification; methods of filing and filing equipment; Weeding of old records; meaning and need for indexing; various types of indexing.

Unit 2: Communication System:

- (a) **Mail and Mailing Procedures:** Meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; Inward and outward mail: receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

(b) Forms and Stationery:

Office Forms: Introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. **Stationery:** Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

Unit 3: Office Equipments, Budget and Audit:

- (a) **Modern Office Equipments:** Introduction, Meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization; Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.
- (b) **Budget:** Types of Budgets: Annual, revised and estimated; Recurring and non-recurring heads of expenditure.
- (c) **Audit:** Audit process: Vouching, verification and valuation (in brief); Consumables/ Stock register and Asset register; Procedure for disposal of records and assets.

Unit 4: Banking and Payment System:

- (a) **Banking facilities:** Types of accounts; Passbook and cheque book; Other forms used in banks; ATM and money transfer.
- (b) **Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work,
- (c) **Modes of Payment:** Types of payments, such as postal orders, Cheque (crossed/ uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.

Unit 5: Role of Secretary:

Definition, Appointment, Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary; Modern technology and office communication: email, voice mail, internet, multimedia, scanner, videoconferencing, web-casting; Agenda and Minutes of Meeting; Drafting: fax-messages, email; Maintenance of appointment diary.

Suggested Readings:

- Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
- Sharma, R.D. *Office Management and Secretarial Practice*. Galgotia Publishing Company.
- Pillai, R.S.N. *Office Management*. S. Chand Publications.
- Thatheya, M. *Office Management*. Charulatha Publications.
- Leffingwell and Robinson: *Textbook of Office Management*, Tata McGraw-Hill.
- Terry, George R: *Office Management and Control*.
- Ghosh, Evam Aggarwal: *Karyalaya Prabandh*. Sultan Chand & Sons.
- Duggal, B. *Office Management and Commercial Correspondence*. Kitab Mahal Publications.

Note: Learners are advised to use the latest edition of readings.

BC – 204 (b): COMPUTER APPLICATIONS IN BUSINESS

Course Objective: To provide computer skills and knowledge to the commerce students and to enhance the understanding of students of usefulness of information technology tools for business operations.

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

1. Understand the basic knowledge of MS Word and its uses in business.
2. Understand the basic concept of MS PowerPoint Presentations and make good presentations.
3. Analyse the uses and applications of MS Excel in business
4. Examine the advantages and limitations of Database Management System and managing database using MS Access.
5. Understand the basic knowledge of Artificial Intelligence and its applications in various fields of business.

Course Contents:

Total Credits: 02

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: MS Word Processing in Business	20	3	0	6
Unit 2: MS PowerPoint Presentations in Business	20	3	0	6
Unit 3: Application of MS Excel	20	3	0	6
Unit 4: Database Management System	20	3	0	6
Unit 5: Application of Artificial Intelligence in Business	20	3	0	6

Unit 1: MS Word Processing in Business:

Introduction to Microsoft Word Processing; Word processing concepts; Use of Templates and styles; Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents; Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes; Uses and applications of MS Word in business.

Unit 2: MS PowerPoint Presentations in Business:

Introduction; Basics of presentations; Creating a presentation using PowerPoint; Design Ribbon toolbar; Formatting a Presentation: Inserting Table, Smart Art, Chart and Pictures; Applying themes; Adding a new slide; Applying Transitions and Animations; Adding sound, video and hyperlink to presentation; Presenting a slide show; Effective presentation skills, Printing slides, Uploading PowerPoint to YouTube; Uses and applications of MS PowerPoint Presentation in business.

Unit 3: Application of MS Excel:

Introduction to MS Excel; Saving Workbooks; Worksheet basics; Printing; The Cell; Modifying Columns, Rows and Cells; Formatting Cells; Sorting data; Charts; Creating simple formulas; Complex formulas; Working with basic functions; Uses and applications of MS Excel in business; Using MS Excel in: creating Payroll, Analysing Data, creating Pivot Table, Capital Budgeting and Ratio Analysis.

Unit 4: Database Management System:

Introduction to Database Management System; Advantages and Limitations of Database Management System; Traditional file system; Traditional file system vs. Database system; Evolution of Database Management Technology; Modern approach of Database; Managing Databases using MS Access; Creating Database; Understanding MS Access window; Application of MS Access in the field of Accounting.

Unit 5: Application of Artificial Intelligence in Business:

Meaning of Artificial Intelligence (AI); Benefits of AI; Applications of AI in business: Sales and Business Forecasting, Process Automation, Voice to Text Feature, Chatbots, Bigdata, Natural Language Processing, Machine Learning, AI in marketing and customer services.

Suggested Readings:

- Jain, H.C. & Tiwari, H.N. *Computer Applications in Business*. Taxmann Publications, New Delhi.
- Sharma, S.K. & Bansal, M. *Computer Application in Business*. Taxmann Publications, New Delhi.
- Parameswaran, R. *Computer Applications in Business*. S. Chand Publications.
- Pandey, U.S. & Kumar, V. *Computer Applications in Business*. Kitab Mahal, New Delhi.
- Madan, S. *Computer Applications in Business*. Scholar Tech Press.
- Madan, S. *Management Information System*. Scholar Tech Press.
- Sudalaimuthu, S. & Raj, S.A. *Computer Applications in Business*. Himalaya Publishing House.
- Mather, B. *Artificial Intelligence Business Applications: Artificial Intelligence Marketing and Sales Applications*. Publisher: Bob Mather.
- Goel, L. *Artificial Intelligence: Concepts and Applications*. Wiley Publications.
- Rajaram, V. *Introduction to Information Technology*. PHI.
- Frye, C.D. *Step by Step Microsoft Excel*. PHI.
- Kumar, M. *Business Information System*. Vikas Publishing House.

Note: Learners are advised to use the latest edition of readings.

BC – 205 : LIFE SKILLS AND PERSONALITY DEVELOPMENT

Course Objective:

Course Outcomes:

Course Contents

Will be developed by the University

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