

Govt. Bilasa Girls P.G Autonomous College Bilaspur C.G

NATIONAL EDUCATION POLICY-2020



***Syllabus for First Two Years
Of
Four Years UG - B.COM Programme***

Session : 2023-24

B. Com Four Years UG Programme

The Four-year Bachelor of Commerce Program offers a comprehensive and challenging foundation for learning, applying knowledge, conducting research, fostering entrepreneurship, and promoting holistic development. The overall aim of B. Com. as a program is to:

- Create an environment that fully engages students by providing a comprehensive education experience;
- Expand the breadth and depth of knowledge in commerce and related fields by providing students with the opportunity to pursue advanced studies in various disciplines within the field. This will help them establish a strong theoretical foundation for their future endeavors.
- Introducing students to current market trends and practices;
- Encouraging students to advance their range of generic skills can be beneficial in both employment opportunities and social activities.
- Developing solutions for business challenges and providing innovative strategies to prepare students to become future ready management leaders who are both compassionate and efficient.

Programme Learning Outcomes of Four Year B. Com.

The qualification and characteristics outlined in qualification descriptors are achieved by students through the necessary learning upon finishing a program of study. The term 'program' encompasses the entire course of study that students follow in order to obtain a qualification. The learning outcomes for a bachelor of commerce (B.Com) degree include specific subjects skills as well as generic skills such as critical thinking, creativity and innovation. These competencies span various areas of commerce and business, and students in the B.Com program must demonstrate their mastery of these skills in order to earn their bachelor's degree.

The programme learning outcomes of Four- Year B. Com. also enable a student to prepare for further studies, employment opportunities, and to become responsible citizens. Additionally, The variation in the level of achievement in the program outreach allows for the comparison of learning levels and standards across different colleges and institution. It helps in accessing the quality of education provided and ensures that students are well equipped for their future endeavors.

The various learning outcomes of the programme are mentioned below:

1. Obtaining a Bachelor's Degree in Commerce provides students with a comprehensive understanding of various disciplines such as Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Taxation, and other branches of Commerce including Investment, Insurance, and Banking. This program

equips students with a solid foundation for further studies in Commerce and prepares them to meet the demands of the business sector, insurance, and banking industries, making them well-suited for employment opportunities.

2. Commerce is a multidisciplinary field that encompasses various domains such as Accounting, Management, Finance, Taxation, Law, Marketing, Human Resources, Economics, Statistics, Information & Communication Technologies, and Entrepreneurship. Careful consideration has been given to integrating courses from these areas to provide students with a comprehensive understanding of the subject. The core courses have been carefully selected to ensure that students receive both theoretical knowledge and practical exposure necessary for studying Commerce as a separate discipline. This approach aims to equip students with the skills and knowledge needed to succeed in the dynamic and competitive world of commerce.
3. Students enrolled in this program will be prepared for the ever-evolving world of work, specifically focusing on the future of work. Participants will gain valuable hands-on experience in a real-world work environment. Upon completion of the program, students will have the opportunity to enhance their managerial skills and strategic agility, while also expanding their skill set. This program encourages students to think outside the box and seek innovative solutions for today's business challenges.
4. Completion of this program will empower students to identify and address complex business challenges, fostering their development into visionary leaders and compassionate yet efficient managers of the future.
5. The course offers a comprehensive foundation for teaching, research, and related business management. To align with the Learning Outcome-based Curriculum Framework under Choice Based Credit System (CBCS) and to enhance student empowerment, a wide range of optional courses including Generic Elective (GE), Skill Enhancement Courses (SECs), and Discipline Specific Elective Courses (DSEs) have been incorporated into the curriculum structure.

Program Specific Outcome

- Students will acquire knowledge in various disciplines of commerce, including business, accounting, economics, finance, auditing, and marketing. This will enable students to develop a strong foundation of knowledge and essential soft skills, allowing them to make informed decisions when faced with critical situations.
- Enhances communication skills, interpersonal abilities, and soft skills to facilitate more effective and productive interactions.
- Enhance your IT expertise to streamline business operations and assess the effectiveness of commerce and accounting principles in addressing intricate business challenges.
- Develop your entrepreneurial skills to bring your business ideas to life or to effectively manage an innovative business in today's competitive environment.

Part A: Introduction			
Program: Certificate Course		Class: B.Com. Semester I	Year: 2023 Session: 2023-2024
1	Course Code	BBCPC-101	
2	Course Title	FINANCIAL ACCOUNTING (PAPER –II)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	Objective: The course aims to help learners to acquire conceptual knowledge on financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements; 2. Prepare cash book and other accounts necessary while running a business; 3. Measure business income applying relevant accounting standards; 4. Evaluate the importance of depreciation in financial statements; 5. Prepare Trial balance and financial statements of sole proprietors. 6. Prepare accounts for inland branches, Department and not-for-profit organizations.	
7	Credit Value: 04	Theory : 04 Credit	
8	Total Marks: 100	Term end exam: 80, Internal Assessment: 20	Min. Passing Marks: 40
Part B: Content of the Course			
Total No. of Lecturer in per week: 06 Total Lectures: 90			
Unit	Topics		No. of Lectures
I	a. Theoretical Framework: i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. ii. Basic Accounting principles concept and conventions. iii. Accounting Standard: International Accounting Standard and Accounting Standard in India(only outlines) b. Accounting Process Accounting Transaction : Concept of Double Entry System, Journal Rules of debit & Credit. Book of original records: Journal, Compound Journal Entry, opening Entry. Ledger, Sub-Division of Journal: Cashbook.		25

II	<p>Business Income, Accounting for Depreciation, Provision, Reserves Funds:</p> <p>a. Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.</p> <p>b. Revenue recognition: Recognition of expenses and income with a reference to AS 9 and AS 18.</p> <p>c. Depreciation: Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method, Annuity method, Depreciation fund method; Disposal of depreciable assets; change in method of Depreciation and its impact of on measurement of business income</p>	20
III	<p>Trial balance and Financial Statements of Sole Proprietorship:</p> <p>a. Capital and revenue expenditures and receipts,Deferred revenue expenditure</p> <p>b. Trial Balance: Meaning, Objects, Methods of preparing trial balance.</p> <p>c.Preparation of financial statements of non-corporate business entities :</p> <p>i. Adjustment Entries: Adjustment Entries with various provision and reserves.</p> <p>ii.Final Accounts: Manufacturing Accounts, Trading Accounts, Profit Loss Account, Balance Sheet.</p>	20
IV	<p>Accounting for Branch and Departmental and Not-for Profit Organizations:</p> <p>a. Accounting for Branch: Concept of Dependent branches; Branch Accounting - debtors system, stock and debtors' system. Independent branches: concept, accounting treatment with necessary adjustment entries; Incorporation of Branch Trial Balance in Head Office Books for home branches.</p> <p>b.Departmental Accounts: Meaning, Objectives, importance departmental stores, Allocation of Indirect Expenses.</p> <p>c. Accounting for Not-for Profit Organisations: Meaning, Accounting Records, Receipts and Payments Account, Income and Expenditure Account.</p>	25

Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Anthony, R. N. Hawkins, D.& Merchant, K. A. *Accounting: Text and Cases*. New York: McGraw-Hill Education India.
2. Lal, J.& Srivastava, S. *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.
3. Shukla, M. C. Grewal, T. S.& Gupta, S. C. *Advanced Accounts*. Vol.-I. New Delhi: Sultan Chand

4. Maheshwari, S. N. Maheshwari, S. K.& Maheshwari, S. K. *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
 5. Sehgal, D. *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.
 6. Goyal, B. K.& Tiwari, H. N. *Financial Accounting*. New Delhi: Taxmann Publication.
 7. Tulsian, P. C. *Financial Accounting*. Chennai: Pearson Education.
 8. Shukla, Dr. S. M. *Financial Accounting*. Agra: Sahitya Bhavan, (Both Hindi &English)
 9. Karim, Khanuja and Mehta, *Financial Accounting*. Agra:SBPDPublishing House (Both Hindi &English)
 10. Gupta and Sanse, *Financial Accounting*. Jaipur:Ramesh Book Depot.
 - 11 Singh, SK, *Financial Accounting*. Agra: SBPD Publications. (Both Hindi &English)
- Note: Learners are advised to use latest edition of text books.**
Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)

Part A: Introduction			
Program: Certificate Course		Class: B.Com. Semester I	Year: 2023 Session: 2023-24
1	Course Code	BBCPC-102	
2	Course Title	BUSINESS LAW (PAPER –III)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	The course aims to give the learners a broad understanding about important aspects of legal environment of business; to make them study how various special contracts are brought into force; and to impart knowledge about legal agreement so that they get acquainted with the process of establishing legal relationships and to have knowledge of various measures protecting the interest of the consumers.	
6	Course Learning Outcomes (CLO)	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. 2. Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios 3 Equip the students about the legitimate rights and obligations under The Sale of Goods Act 4. Describe the significant provisions of the Competition Act to prevent practices having adverse effect on competition and provisions of the Consumer Protection Act to protect the interest of the consumers. 5. Enable with skills to initiate entrepreneurial ventures as LLP 6. Explain the law governing regulation and management of foreign exchange under FEMA. 	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks:100	Term end exam:80,Internal Assesment:20	Min Passing Marks: 40

Part B: Content of the Course		
Total No. of Lecturer per week: 06 Total Lectures:90		
Unit	Topics	No. of Lectures
I	Law of Contract (1872): Nature of contract, Classification , Offer and acceptance, Capacity of parties to contract, free consent, Considerations, Agreement declared void. Performance of contract, Discharge of contract, Remedies for breach of contract.	25

II	Special Contract : Contract of Indemnity, Contract of Guarantee Bailment contracts and Pledge, Contract of Agency	20
III	Sale of Goods Act, 1930 ;Formation of contracts of sale, Goods and their classification, price, Conditions and warranties, Transfer of property in goods, Performance of the contract of sales, Unpaid seller and his rights, sale by auction, Hire purchase agreement Consumer Protection Act, 2019: Important definitions, Consumer Disputes Redressal Commission, Measures to Prevent Unfair Trade Practices, Offences and Penalties.	25
IV	Limited Liability Partnership Act, 2008: Formation and incorporation of LLP, Partners and their relations, financial disclosures, conversion into LLP, Foreign LLP, Winding up and dissolution. Negotiable Instrument, Act 1881: General Introduction, Parties to a Negotiable Instrument, Negotiation and Presentment, Payment and Interest. Discharge from Liability and Notice of Dishonour, Noting and Protesting, Crossing of a cheque, Hundies, New Penal Provisions as to dishonor of a Cheque . Competition Act, 2002: Objectives and basic concepts, Consumer, goods, service, Prohibition of anti-competitive agreements, Prohibition of Abuse of Dominant Position.	20
Keywords:		

Part C - Learning Resource
Text Books, Reference Books, Other Resources
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Bose, D. C. (2008). Business Law. New Delhi: PHI Limited. 2. Chopra, R. K. (2015). Business Laws. New Delhi: Himalaya Publishing House. 3. Kuchal M.C. Business Law. Delhi: Vikas Publishing House. (English medium) 4. Kapoor N.D. Business Law. New Delhi: Sultan Chand & Sons. (English medium) 5. Vaishnav, J.K. Business Law. Agra. Sahitya Bhawan publication. (English medium) 6. Agrawal, R.C.; Business Regulatory Framework. Agra: SBPD Publishing House. (Hindi medium) 7. Bulchandani, K.R.; Business Law. Mumbai: Himalaya Publishing House. (Both Hindi and English medium) 8. Navlakha, R.L.; Business Law. Jaipur: Ramesh Book depot. (Both Hindi and English medium) 9. Gangele, A.K.; Business Regulatory Framework. Agra: Ram Prasad & Sons. (Hindi medium) 10. Gupta, O.P., Business Regulatory Framework. Agra: SBPD Publishing House.

Part A: Introduction			
Program: Certificate Course		Class: B.Com.Semester I	Year: 2023 Session: 2023-24
1	Course Code	BBCPC-103	
2	Course Title	Business Environment (Paper-IV)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	This paper aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.	
6	Course Learning Outcomes (CLO)	At the end of this course, the students will be able to 1. Understand the relationship between environment and business applying the environment analysis techniques in Practice. 2. Understand the various social and economic problems and factors that affect economic growth. 3. Familiarize with the Nature of local business environment and its component. 4. Acquaint students will govt. policies and different roles for the emergence, upliftment and smooth functioning of business organization. 5. The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business	
7	Credit Value:04	Theory : 04 Credit	
8	Total Marks:100	Term end exam:80,Internal Assesement:20	Min Passing Marks :40

Part B: Content of the Course		
Total No. of Lecturer in per week:06 Total Lectures:90		
Unit	Topics	No. ofLectures
I	Business Environment: Concept, Components and Importance, Factors Affecting Business Environment, Economic System Economic Trend (Overview): Income, Saving & Investment, Trade & Balance of Payment.	20
II	Economic Problem of Growth: Inflation ,Parallel Economy Industrial Sickness . Economic Factors of Growth: Foreign Direct Investment (FDI), Foreign Portfolio Investment (FPI), Micro, Small and Medium Enterprises (MAMEs).	25
III	Economic Planning in India: Need, Objective, Strategy, Review of Previous Plan, NITI AAYOG. Role of Government: Monetary & Fiscal Policy, Industrial	25

	Policy Industrial Licensing, Privatization, Liberalization, Globalization, Demonetization, Disinvestment, Foreign Exchange Management Act 2000.	
IV	<p>International Environment: Trends in World Trade & The Problems of Developing Countries, Foreign Trade & Economic Growth, Export-Import Policy</p> <p>International Economic Groups: GATT, WTO, UNCTAD, World Bank, IMF, TRIPS, TRIMS</p> <p>Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA</p>	20
Keywords:		

Part C - Learning Resource	
Text Books, Reference Books, Other Resources	
<p>Suggested Readings:</p> <p>Text Books:</p> <ol style="list-style-type: none"> 1. Cherunilam, Francis. Business Environment. Mumbai: Himalaya Publishing House 2. K. Aswathapa, Essential of Business Environment, Himalaya Publishing House 3. Sundaram & Black; The International Business Environment; Prentice Hall, New Delhi. 4. Misra S.K. and Puri V.K.; Indian Economy; Himalaya Publishing House, New Delhi. 5. Pailwar, KeshavVeena. Business Environment. New Delhi: PHI, Publication 6. Sinha V.C. and Sinha Pushpa. Business Environment (Hindi and English). Agra: SBPD Publishing House 7. Rishiswar, Vinay. Vyavsayik Paryavaran. Agra SBPD Publications. 8. Dayal, Gupta, Soni. Business Environment. Jaipur: RBD Publication. 9. Swami, Gupta, Vaishnav. Economic and Business Environment. Jaipur: RBD Publication. <p>Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.</p>	

Part A: Introduction			
Program: Certificate Course		Class: B.Com.(ComputerApplication) Semester I	Year: 2023 Session: 2023-24
1	Course Code	BBCCC-101	
2	Course Title	Computer fundamental (PAPER-IV)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	To understand the meaning and basic components of a computer system and learn generation, classification and application of computer software and hardware to solve basic information systems problems.	
6	Course Learning Outcomes (CLO)	<p>At the end of this course, the students will be able to</p> <ol style="list-style-type: none"> 1. Describe the organization and operation of a computer processor, primary and secondary memory, and peripheral devices and to give computer specifications. 2. Understand the concepts, structure, types and design of operating Systems. 3. Explain the representation of data and information in computer systems and use standard word, spreadsheets, and graphics generation packages. 4. Recognize when to use each of the Microsoft Office programs to create professional and academic documents and will have a working knowledge of paragraph formatting, macro and mail merge in MS-Word. 5. Create presentation by adding slides, applying animations, set times to slides, linking to other files. 	
7	Credit Value:04	Theory : 03Credit Practical :01Credit	
8	Total Marks:100	Term end exam:60,Internal Assesment:15 Practical Exam:25	Min Passing Marks: Theory: 30,Practical:10
Part B: Content of the Course			
Total No. of Lecturer in per week:04 Total Lectures:60			
Unit	Topics		No. of Lectures
I	<p>Computer System: characteristics and capabilities. Computer hardware and software block diagram of a computer. Different data processing- data, data processing system, storing data, processing data. Types of computers: Analogue, Digital, Hybrid, General and special purpose computers. Generations of computers. Computer Systems: Micros, Minis and Main-frames. Limitations of Micro Computer. Number systems Decimal Number system. Binary number system, Octal and hexadecimal number system, 1's and 2's complement Codes: ASCII, EBCDI Codes, Gray code and BCD.Logic Gates: AND, OR, NOT, GATES and their Truth tables, NOR, NAND and XOR gates.</p>		15

	Introduction to Input Devices: Categorizing Input Hardware, keyboard and Direct Entry –Card Readers, Scanning Devices –O.M.R., Character Readers, Thumb Scanner, MICR, Smart Cards, Voice Input Devices, Pointing Devices –Mouse, Light Pen, Touch Screen. Computer Output : Output fundamentals, Hardcopy output devices, Impact printers, Non-Impact Printers, Plotters, Computer output Microfilm/Microfiche(COM) systems, Softcopy Output Devices, Cathode Ray Tube, Flat Screen Technologies, Projectors, Speakers.	
II	Central Processing Unit: The Microprocessor, control unit, A.L.U., Registers, Buses, Main Memory, Main Memory (RAM) for microcomputers, Read Only Memory (ROM) Storage Devices: Storage Fundamentals. Primary and Secondary Storage, Data Storage and Retrieval Methods –Sequential, Direct and Indexed Sequential, Tape Storage and Retrieval Methods Tape storage devices, characteristics and limitations, Direct access storage and microcomputers –Hard disks, disk cartridges, direct access Storage Devices for large computer systems, Mass storage systems and Optical disks, CD ROM.	10
III	System Software: System software Vs. Application Software, Types of System Software, Introduction and Types of Operating Systems. Boot Loader, Diagnostic Programs, BIOS, Utility Programs. Application Software: Microcomputer Software, Interacting with the System, Trends in PC software, types of application software, difference between program and packages. Computer languages: definition, generations of computer language, types of languages. Language Processors: Assembler, Interpreter, Compiler, Linker and Loader. Programming constructs Algorithm and flowchart.	15
IV	Microsoft Windows: Operating System-Definition and functions, basics of Windows. Basic components of windows, icons, types of icons, taskbar, activating windows, using desktop, title bar, running application, exploring computer, managing files and folders, copying and moving files and folders. Control panel-display properties, adding and removing software and hardware, setting date and time, screen saver and appearance MS Office: Word -Creating & editing .word documents, formatting documents, aligning documents, formatting text in tables, insert& delete cells, rows & columns, use bulleted & numbering, checking spelling&grammar,insertingClipArt,workingtemplates,Creatingtemplates, working with Mail-Merge, Writing the Form letter, ‘ Merging Form documents, Merging to label, Working with Mailing lists and Data Sources, Selecting Merge ‘Records, Creating Macro, Running Macro,	20
Practical & Viva-voce	Based on the syllabus of all the four units	30
Text Books, Reference Books, Other Resources		

Suggested Readings:

1. E. Balagurusamy, Fundamentals of Computers, McGraw-Hill Education.
2. Sinha Priti and Sinha P.K., Computer Fundamentals: Concepts, System and Applications, BPB Publications, New Delhi
3. Sinha Priti and Sinha P.K., Computer Fundamentals (HINDI), BPB Publications, New Delhi
4. Goel, Anita., Computer Fundamentals, Pearson
5. Rajaraman, V and Adabala, Neeharika., Fundamentals of Computers, PHI Learning
6. Hunt, R., J. Shelley, Computers and Commonsense, Prentice Hall of India.
7. Saxena, Sanjay, A First Course in Computers, Vikas Publishing House.
8. Leon A. & Leon M., Introduction to Computers, Leon Vikas Publications.
9. Leon, Fundamentals of Information Technology, Vikas Publications.
10. Kakkar D.N., Goyal R., Computer Applications in Management, New Age.
11. Basandra S.K., Computers Today, Galgotia.

Part A: Introduction			
Program: Certificate Course		Class: I Semester (For students of other faculties)	Year: 2023 Session: 2023-24
1	Course Code	BBCGE-101	
2	Course Title	Business Organization (PAPER-V)	
3	Course Type	GE	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	To acquaint learners with the basics of business concepts and functions, forms of business organization, and functions of management.	
6	Course Learning Outcomes (CLO)	<p>After completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Acquire the knowledge of business, profession, partnership firm and joint stock company, and distinguish and explain each form of business. 2. Understand Business & Environment Interface. And social responsibility of business. 3. Understand the importance of business and its types, factors influencing the size of firms, classifications and importance of plant layout and equipments. 4. Analyze the cooperative organization. 5. Analyze the various source of finance and role of chamber of commerce in business promotions. Develop the analytical skill of business finance. 6. Understand the various business Combinations. 	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks:100	Term end exam:80,Internal Assesment:20	Min Passing Marks:40
Part B: Content of the Course			
Total No. of Lecturer (in per week):06 Total Lectures: 90			
Unit	Topics		No. of Lectures
I	<p>Concept and Forms of Business Organizations: Concepts of Business, Trade, Industry and Commerce, Objectives and functions of Business.</p> <p>Business & Environment Interface: System Approach, Business system and its sub systems & their interaction, Business Environment Kinds of Environment, Impact of Environment or business interface between Business Nature and strategies, Business as a part of Economic System.</p> <p>Profit Maximization v/s Social Responsibilities of Business: Types of Business objectives, Social Responsibility of a business, Conflict between profit maximization and Social Responsibility. Obligation of business towards different groups of the society. Ethical Conduct & Human Values.</p>		25

II	<p>Forms of Business Organization: Sole proprietorship: Meaning, characteristics, advantages and disadvantages of sole proprietorship. Partnership: Meaning, characteristics, kinds, advantages and disadvantages of Partnership, kinds of partners, partnership deed. Registration, Dissolution. Joint Stock Company- Meaning, characteristics, advantage and disadvantage. Kinds of Companies. Hindu undivided family: Meaning, characteristics, advantages and disadvantages of Hindu undivided family</p>	25
III	<p>Location of Business Enterprise: Factors affecting Industrial Location, selection of site, Urban & Sub-Urban sites, concentration of Industries, Need for balanced regional Development. Government Policy on Industrial Location, Location Policies in India since independence, Industrial estates, Weber’s Theory of Location, & its Appraised Rationalisation: Meaning, features, objectives, factors, advantages, objections against Rationalisation.</p>	25
IV	<p>Business Combinations: Concept, Causes, Types, Benefits and Evils of Business Combinations. Business Associations, Trade. Association, Chambers of Commerce, Brief Study of Organisation, Objectives, function of FICCI, CII, ASSOCHAM, AIMO, AIOE. Sources of business finance: Short term and long term.</p>	15

Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Gupta, C. B. (2011). Modern Business Organization. New Delhi: Mayur Paperbacks.
2. Kaul, V. K. (2012). Business Organization and Management. Text and Cases. New Delhi: Pearson Education.
3. Dr. Neeru Vasishth, Principals of Business Organisation. New Delhi: Taxman.
4. Kothari, Milind. Business Organisation, Jaipur; Ramesh Book Depot.
6. Mishra and Saxena, Business Organisation and Management. Agra: SBPD publishing house.
7. Gupta O. P. Business Organisation and Management. Agra: SBPD Publications.
8. Agrawal R. C, Business Organisation and Management. Agra: SBPD Publishing House.
9. Sharma, R.K. and Gupta S.K., Business Organisation (Hindi). New Delhi: Kalyani Publishers,
10. Asthana, Padmakar & Sahai, I.M.; Business Organisation. Sahitya Bhawan Publications, Agra.
11. Tripathi, Sashikant & Shukla Ajay; Business Organisation. Thakur Publishers, Lucknow.

Note: Learners are advised to use latest edition of text books

Part A: Introduction			
Program: Certificate Course		Class: I Semester (for students of all faculties)	Year: 2023 Session: 2023-24
1	Course Code	BBCSE- 101	
2	Course Title	COMMUNICATION AND DOCUMENTATION IN BUSINESS	
3	Course Type	Skill Enhancement Course(Paper-VI)	
4	Pre-requisite (ifany)	Pass in class XII	
5	Objectives	The course aims to enhance written and verbal communication/ presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.	
6	Course Learning Outcomes (CLO)	At the end of this course, the students will be able After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Realize the significance of effective communication in business; 2. Learn business vocabulary and understand varied ways/methods to present business plans; 3. Gain knowledge on drafting of official letters and documents; 4. Develop appropriate skills for report writing and different ways of documentation; 5. Explain the role of information technology for enabling business communication and documentation . 	
7	Credit Value: 02	Theory :02 Credit	
8	Total Marks:50	Term end exam:40,Internal Assesment:10	Min Passing Marks :20

Part B: Content of the Course		
Total No. of Lecturer (in per week):03		
Total Lectures: 45		
	Topics	No. of Lectures
I	Communication Roles and Flows in Organisations: Meaning, definitions, concept and significance, models and process of communication and documentation in business. Basic forms of communicating. Communication and process; Principles of effective communication; Theories of communication; Self-Development and Communication; Development of positive personal attitudes, SWOT analysis. Corporate Communication: Formal and Informal communication networks; Grapevine; Miscommunication (Barriers); improving communication. Practices in business communication; Group discussions; Mock interviews, Seminars; Effective Listening: Principles of effective listening; Factor affective listening exercises; Oral, Written, and video session, Audience analysis and feedback.	25

II	<p>Business Language and Presentation Business, commercial and managerial vocabulary – terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations</p> <p>Business Correspondence & Documentation Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds (non-legal); Project on legal documentation for bank transactions; Property documentation; Contract of employment etc.; Memorandum, inter-office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents.</p> <p>Technology and Business Communication: Modern means of Communication, Use of digital platforms in business communication; Handling online orders, complaints and other sales correspondence, use of social media tools for advertising, buying and selling; publicizing business ideas through blogs, web-pages etc.;</p>	20
<p>Practical Exercises: The learners are required to:</p> <ol style="list-style-type: none"> 1. Interview employees of some organisation to find out communication issues and challenges. 2. Make a vocabulary of various terms used in business documentation. 3. Collect some samples of business correspondence and documentations and find out their effectiveness; 4. Visit the social media account of any one reputed well-established organisation and another account of a developing organisation. Compare the difference in communication, persuasion, and advertising methods, highlight the ways in which both the organisation can learn from one another 		
<p>Keywords:</p>		
<p style="text-align: center;">Part C - Learning Resource</p>		
<p style="text-align: center;">Text Books, Reference Books, Other Resources</p>		
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Andrews, D. C., & Andrews, W. D. (2003). <i>Management Communication: A Guide</i>. Boston: Cengage Learning. 2. Canavor, N. (2012). <i>Business Writing in the Digital Age</i>. California: SAGE Publications. 3. Guffey, M. E., & Loewy, D. (2013). <i>Essentials of Business Communication</i>. Boston: Cengage Learning. 4. Shirley, T. (2005). <i>Communication for Business</i>. London: Pearson Education. 5. Agrawal P.K, Mishra A.K., Business Communication(Hindi): Sahitya Bhawan Publication ;Agra. 6. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi. 7. Mishra Vinod: Business Communication(Hindi); Sahitya Bhawan Publication ; Agra. 8. Kaul: Effective Business Communication; Prentice Hall, New Delhi. 9. Mishra, Shukla & Patel; Business Communication(Both Hindi and English) SBPD Publishing House, Agra. <p>Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)</p>		

Part A: Introduction			
Program: Certificate Course		Class: B.Com.Semester II	Year: 2023 Session: 2022-24
1	Course Code	BBCPC-201	
2	Course Title	Corporate Accounting(PAPER-II)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	The course aims to help learners to acquire conceptual knowledge of corporate accounting system and to learn the techniques of preparing the financial statements of companies.	
6	Course Learning Outcomes (CLO)	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Understanding of accounting for share capital and debentures, Know about bonus shares, ESOPs, Buy Back etc. 2. Understand the accounting `treatment of profit or loss prior to incorporation. 3. Prepare financial statements of a company (Profit & Loss Account, Balance Sheet, etc.). 4. Understand the methods for valuation of goodwill and shares. 5. Prepare balance sheet after Internal Reconstruction of company; 6. Analyze the case study of major amalgamations of companies in India; 7. Understand the accounting procedure of holding company and subsidiary companies and prepare consolidated balance sheet. And also will be able to frame corporate financial report. 	
7	Credit Value: 04	Theory : 04 Credit	
8	Total Marks:100	Term end exam:80,Internal Assesement:20	Min Passing Marks : 40

Part B: Content of the Course		
Total No. of Lecturer (in per week):06 Total Lectures:90		
Unit	Topics	No. of Lectures
I	<p>Accounting for Share Capital & Debentures :</p> <p>(a)Types of shares; Issue and Pro-rata allotment of shares; concept & process of book building; forfeiture and reissue of forfeited shares; Issue of rights and bonus shares; ESOPs and Buy Back of shares.</p> <p>(b) Issue and Redemption of Debentures: Issue of Debentures, Methods of redemption of debentures.</p> <p>(In reference to Relevant Accounting Standards (AS and Ind AS) and Guidance Notes as applicable.)</p>	30
II	<p>Profit or loss Prior to Incorporation and Financial Statements of Companies:</p> <p>(a)Profit or loss Prior to Incorporation: Meaning of profit or loss prior to incorporation; accounting `treatment of profit or loss prior to</p>	20

	incorporation. (b)Preparation of Financial Statements of Companies : Preparation of financial statements of corporate entities including one Person Company (Excluding calculation of managerial remuneration) as per Division I and II of Schedule III of the Companies Act 2013; Preparation of Statement of Profit and Loss, Balance Sheet (In reference to Relevant Accounting Standards, AS and Ind AS, as applicable.)	
III	Valuation of Goodwill and Shares: (a) Valuation of Goodwill (b) Valuation of Shares	15
IV	Internal Reconstruction and Amalgamation of Companies: (a) Internal Reconstruction: Different forms of Internal Reconstruction; Accounting treatment for alteration of share capital and reduction of the share capital; Preparation of balance sheet after Internal Reconstruction. (b)Amalgamation of Companies : Concepts Amalgamation and Business Combination of companies; Consideration/purchase price for amalgamation/business combination; accounting entries for amalgamation/business combination; preparation of amalgamated balance sheet (excluding inter-company holdings) applying AS 14/Ind AS 103.	25

Part C - Learning Resource	
Text Books, Reference Books, Other Resources	
Suggested Readings:	
<ol style="list-style-type: none"> 1. Goyal, B.K.(2019).Corporate Accounting.NewDelhi:TaxmannPublication. 2. Goyal, V. K., & Goyal, R. (2012). Corporate Accounting. New Delhi: PHI Learning. 3. Jain, S. P., & Narang, K. L. (2015). Corporate Accounting. New Delhi: Kalyani Publishers. 4.Maheshwari,S.N.,Maheshwari,S.K.,&Maheshwari,S.K.(2018).Corporate Accounting.New Delhi: Vikas Publishing House 5. Shukla, M.C., Grewal, T. S., & Gupta, S. C. (2016). Advanced Accounts. Vol.-II. New Delhi: S. Chand Publishing. 6. Tulsian, P. C.&Tulsian, B. (2016).Corporate Accounting. S. New Delhi: Chand Publishing. 7.Shukla,S.M.,Corporate Accounting, Sahitya Bhavan, Agra.(Both Hindi &English) 8. Karim, Khanuja and Mehta, Corporate Accounting, SBPD Publishing House Agra. (Both Hindi &English) 9. Singh, SK, Corporate Accounting, SBPD Publications Agra. (Both Hindi &English) 	
Note: Learners are advised to use latest edition of text books	
Online Resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)	

Part A: Introduction			
Program: Certificate Course		Class: B.Com.Semester II	Year: 2023
		Session: 2023-24	
1	Course Code	BBCPC-202	
2	Course Title	Corporate Law(PAPER-III)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	The course aims to impart the learner's working knowledge of the provisions of the Companies Act, 2013	
6	Course Learning Outcomes (CLO)	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Know about the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under. 2. follow the basic legal documents and their usage essential for operations and management of company 3. Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares; 4. Determine the role of Board of directors and their legal After position Synthesize company processes, meetings, and decisions; 5. State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers. 	
7	Credit Value: 04	Theory : 04 Credit	
8	Total Marks: 100	Term end exam:80,Internal Assesment:20	Min PassingMarks 40

Part B: Content of the Course		
Total No. of Lecturer in per week:06		
Total Lectures : 90		
	Topics	No. of Lectures
I	<p>Preliminary to Companies Act,2013 Meaning and characteristics of a company; Lifting of corporate veil; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, commencement of business. Promoters, their legal position functions, duties and liabilities, pre incorporation contracts. Online registration of a company.</p>	25

II	<p>Documents and Shares: Memorandum of Association and its alteration, Articles of Association and its alteration, doctrine of constructive notice, doctrine of ultra virus and indoor management, Prospectus, Statement in lieu of prospectus, Shelf and Red herring prospectus, misstatement in prospectus, Types of shares, Allotment and Forfeiture of share, Share capital, Sweat Equity, ESOPs, Bonus issue, and Further issue of shares, buyback and provisions regarding buyback; Membership of company.</p>	25
III	<p>Management and Meetings: Board of directors, appointment and qualifications of directors; Director Identification Number (DIN); Disqualifications, Removal of directors; Legal positions, Powers, Duties and responsibilities; Additional Director, Alternate Director, Nominee Director, Director appointed by casual Vacancy, Key Managerial Personnel, Managing Director, Manager and Whole Time Director. Board Meetings, Annual General Meeting, Extra Ordinary General Meeting, Requisites of a valid meeting, Convening of Meetings, Minutes and Resolutions; Postal ballot; voting through electronic matters</p>	25
IV	<p>(a):Oppression, Mismanagement, Corporate Restructuring, and Winding-up Oppression, Mismanagement, Rights to apply, Powers of Tribunal, Provisions related to Compromises, Arrangement and Amalgamations, Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code, 2016. (b): National Company Law Tribunal and Appellate Tribunal Definitions; Constitution of National Company Law Tribunal; Constitution of Appellate Tribunal; Appeal from orders of Tribunal; Power to punish for contempt.</p>	15

Part C - Learning Resource	
Text Books, Reference Books, Other Resources	
<p>Suggested Readings: Text Books: 1. Chadha R., & Chadha, S. (2018). Company Laws. Delhi: Scholar Tech Press. 2. Hicks, A., &Goo, S.H. (2017).Cases and Material on Company Law. Oxford: Oxford University Press 3. Hannigan, B. (2018). Company Law. Oxford: Oxford University Press 4. Kuchhal, M. C., & Kuchhal, A. (2020).Corporate Laws. New Delhi: Shree Mahavir Book Depot. 5. Kumar, A. (2019). Corporate Laws. New Delhi: Taxmann Publication. 6. Sharma, J. P. (2018). An Easy Approach to Corporate Laws. New Delhi: Ane Books Pvt. Ltd. 7. Naoulakha, R.L. (2021). Company Law. (Hindi & English),Jaipur:R.B.D. Publishing House. 8. Shukla, S.M.and Sahai (2020).Company Law (Hindi),Agra:Sahitya Bhawan Publication. 9. Varshney, G.K. (2020).Company Law), Agra: Sahitya Bhawan Publication. 10. Agrawal, O.P. (2021) Company Law). (Hindi & English),,Agra:SBPD Publishing House. Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.).</p>	

Part A: Introduction			
Program: Certificate Course		Class: B.Com. Semester II	Year: 2023
		Session:2023-24	
1	Course Code	BBCPC-203	
2	Course Title	ENTREPRENEURSHIP DEVELOPMENT (PAPER -IV)	
3	Course Type	Core Course	
4	Pre-requisite (if any)	Pass in class 12 th	
5	Objectives	The course aims to equip the learners to entrepreneurship so that they are inspired to look at entrepreneurship as a viable, lucrative, and preferred option of professional life	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Discern distinct entrepreneurial traits; 2. Identify the parameters to assess opportunities and constraints for new business ideas; 3. Develop a business idea by adopting systematic process; 4. Design strategies for successful implementation of ideas; 5. Create a Business Plan	
7	Credit Value:04	Theory :04Credit	
8	Total Marks: 100	Term end exam:80,Internal Assesment:20	Min Passing Marks:40

Part B: Content of the Course		
Total No. of Lecturer in per week:06		
Total Lectures:90		
Unit	Topics	No. of Lectures
I	Introduction Meaning, characteristics, elements, determinants and importance of entrepreneurship. Theories of Entrepreneurship, Role of socio-economic environment, Emergence of Entrepreneurial Class, Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship. Entrepreneur: Meaning, Definition, Characteristics, Importance, Functions and Qualities. Women Entrepreneur: Motivational Factors, Opportunities, Problems and Challenges, Incentives for Women Entrepreneurs.	25
II	Entrepreneurial Behavior: Innovation and entrepreneur. Entrepreneurial behavior and Psycho-Theories, Social responsibility. Entrepreneurial Development Programs (EDP): Meaning, Objectives, Their Role, Relevance and Achievements, EDP in	20

	India, Role of Govt. in Organizing EDP, Critical Evaluation, Suggestion. Initiatives of Government of India to Promote Entrepreneurship: Start up India, Stand up India. Make in India, Digital India, Atal Innovation Mission, Pradhan Mantri Kaushal Vikas Yojna, National Skill Development Mission etc.	
III	Entrepreneurship Ecosystem : Concepts of business venture, stages for promotion of a venture, External environmental analysis: meaning, factors & techniques, Evaluation of start-up problems, Legal requirements for establishment of a new unit. Requirement, availability and access to finance, sources of raising funds marketing assistance, technology, and industrial accommodation , Role of government, Institutions, industries/entrepreneur’s associations and self-help groups, Venture Capital: Meaning, Sources and Documentation Required. Role and functions of business incubators, angel investors, start-up finance and private equity fund.	25
IV	Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered).	20
Keywords:		

Part C - Learning Resource	
Text Books, Reference Books, Other Resources	
Suggested Readings: Hifrich, Manimala, Peters & Shepherd, Entrepreneurship, McGraw Hill Desai, Vasant, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi Prasanna Chandra, Project Preparation, Appraisal & Implementation Tata McGraw Hill, New Delhi Text Books: Khankha S.S., Entrepreneurial Development, S. Chand & Company, Delhi, Gupta Dr. O.P., Entrepreneurship SBPD Publishing House, Agra Kothari, Mishra, Sahu, Entrepreneurship Development, Ramesh Book Depot, Jaipur Mathur Dr. S.P., Bharat me Udhyamita Vikas (Hindi) Himalaya Publishing House Agrawal & Gupta, Udhyamita ke Muladhar (Hindi) SBPD Publishing House, Agra Arora Renu, Sood S.K., Udhyamikaran ke Mool Siddhant, Kalyani Publishers New Delhi Noulakha R.L., Udhyamita ke Aadharbhut Tatva (Hindi) Ramesh Book Depot Jaipur Sudha G.S., Fundamental of Entrepreneurship (Both Hindi & English) Ramesh Book Depot Jaipur Agrawal R.C., Udhyamita (Hindi) SBPD Publishing House, Agra	

Part A: Introduction			
Program: Certificate Course	Class: B.Com.(ComputerApplication) Semester II	Year: 2023	Session:2023-24
1	Course Code	BBCCC-201	
2	Course Title	PC SOFTWARE AND MULTIMEDIA (PAPER-IV)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	The course provides an overview of PC Software and fundamentals of multimedia systems. The students will be taught how to represent, process and retrieve multimedia data such as text, images, sound, video and animation.	
6	Course Learning Outcomes (CLO)	At the end of this course, the students will be able 1 Apply the knowledge of the basic fundamentals components of Multimedia . 2.To apply the animistic effects for basic multimedia formats. 3 Identify about compression and applying the video settings. 4 Effective learning about hardware components and software tool devices 5 Functioning and creating of webpage with all the application.	
7	Credit Value: 04	Theory : 03Credit,Practical: 01Credit	
8	Total Marks:100	Term end exam:60,Internal Assesment:15 Practical Exam:25	Min Passing Marks: Theory: 30,Practical:10

Jain Dr. S.C., UdhyamitaKoushal Vikas (Hindi), Kailash PustakSadan, New Delhi
Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)

Part B: Content of the Course		
Total No. of Lecturer in per week: 04,Practical:02 Total Lectures:60		
Unit	Topics	No. of Lectures
I	Using Office Ms-Word: Introduction to word processing software and its features, Creating new document. Saving documents. Opening and printing documents. Home Tab: Setting fonts, Paragraph settings, Various styles (Normal, No spacing, Heading 1, Heading2, Title, Strong), Find & replace, Format Painter, Copy paste and paste special. Insert Tab: Pages, Tables, pictures, clipart, shapes, header & footer, word art, equation and symbols. Page Layout Tab: Page setup, page Background, Paragraph (indent and spacing). Mailing Tab: Create envelops and Labels, Mail merge. Review Tab: Spelling and grammar check, New comment, Protect document, View Tab: Document views, Zoom, Window (New window, Split,	15

	Switch window).	
II	Working with MS Excel: Introducing Excel, Use of excel sheet, Creating new sheet, Saving, Opening, and printing workbook. Home Tab: Font, Alignment, Number, Styles and cells and editing. Conditional Formatting. Insert Tab: Table Layout Tab : Page setup options, Scale to fit(width, height, scale). Formulas Tab: Auto sum (sum, average, min, max), logical (IF, and, or, not, true, false), Math & trig (sin, cos, tan, ceiling, floor, fact, mod, log), watch window. Data Tab: Get external data from MS Access, Sort and filter options, Data validation, Group and ungroup. Review Tab: Protect sheet, Protect workbook, and Share workbook. View Tab: Page breaks, Page layout, Freezing panes, Split and hide.	15
III	Working with MS PowerPoint: Introducing power point, Use of power point presentation, Creating new slides saving, Opening and printing. Home Tab : New slide, Layout, Reset, Delete, Setting text direction, Align text, Covert to smarty art, Drawing options. Insert Tab: Table, picture, clipart, photo album, smart art, shapes and chart, movie and sound, hyperlink and action, text box, word art, object. Design Tab: Page setup options, slide orientation, applying various themes, selecting background style and formatting it. Animations Tab: Custom animation for entrance, exit and emphasis, applying slide transition, setting transition speech and sound, animation on rehears timing. Slide show & View tab : Start slid show options, setup options. View tab: Presentation views, colours and window option.	15
IV	Animations and Graphics: Basic Concept of 2D/3D Animation, Principle of animation, application of Multimedia, Hardware & software resources requirement for animation, introduction of various file formats (.mpeg, .gif, .jpeg, .mp4, .tif, .flv). Creating a new movie in flash : Get set Up, Input Text, Animate Text, drawing and painting with tools, brush, create basic shapes like Oval, Rectangle &Polystar Tools, tools working with object & filing the object, Transformation, object properties dialog box, creating layers motion tweeting, shape tweeting, mask layers, basic action scripts, importing sound through Flash.	15
Practical & Viva-voce	Based on the syllabus of all the four units	30
Keywords:		

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

Jain,Pravin,(2020).Fundamental of computer and PC Software(Hindi & English).Indore:Yasraj Publication.

Jain,Pravin,(2020).Desktop publishing and Multimedia(Hindi & lish).Indore:Yasraj Publication.

Parekh Ranjan,(2017).Principles of Multimedia,NewDelhi:TataMcGrawHill Education Pvt.Ltd.

Jain Satish and Jain Shashi, Introduction to Multimedia.NewDelhi:BPB Publication.

Chopra Ashish,(2020).Multimedia Applications,Ambala:Ishan Publication.

SheikhTariqHussain,(2020).Multimedia Computing,Bilaspur:Booksclinic Publishing.

Roy, Gautam,PC Software and Its Tools,NewDelhi:S.Chand

Jain, M.,JainS.K.and Jain Satish (2002).PC Software made simple, New Delhi:BPB Publication

BangiaRamesh(2010) PC Software made easy. New Delhi:Kanha Publication.

Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)

Part A: Introduction			
Program: Certificate Course		Class: II Semester (For students of other Faculties)	Year: 2023 Session: 2023-24
1	Course Code	BBCGE-201	
2	Course Title	Management Principles (PAPER-V)	
3	Course Type	GEC	
4	Pre-requisite (if any)	Pass in Class XII	
5	Objectives	To help the Student to acquire the basic knowledge in concept theory and functions of management.	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: <ol style="list-style-type: none"> 1. Have clear understanding of management concepts and managerial functions. 2. Understand the planning and decision process in the organization. 3. Understand the concept of organization. 4. Interpret the relevance of delegation and decentralization of authority in an organization; 5. Demonstrate the ability to directing and coordinating effectively. 6. Analysis isolate issues and formulate best control method 	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks: 100	Term end exam:80,Internal Assesment:20	Min Passing Marks:40

Part B: Content of the Course		
Total No. of Lecturer in per week:06 Total Lectures:90		
Unit	Topics	No. of Lectures
I	Principles and Functions of Management Management: Concept and Process, Nature, Scope, Significance and Role of management. Development of management thought: Scientific management, Fayol's general theory of management, Neoclassical, Systems and Contingency approach. Functions of management, Managerial skills, Levels of management	25
II	Planning and Decision Making Planning: Meaning, Characteristics, Significance and Limitations of Planning, Types of Plans, Process of Planning, Steps in planning. Strategies and Policies. Decision Making: Definition, Characteristics, Elements, Steps, Principles, Importance, Types of Decisions, Rational Decision making.	20
III	Organisation : Meaning, Nature, Process of Organisation. Principles of Organisation, Importance of Organisation. Organisational Structure, formal and Informal organization, line organisation, line and staff organisation, line and staff conflicts, Centralization	25

	Decentralization. Delegation of Authority: Meaning and sources of authority. Meaning Characteristics, Bases, Process, Importance, Principles and Hindrances of Delegation. Effective Delegation. Direction: Meaning, Nature, Techniques, Importance and Principles.	
IV	Co-ordination: Definition, Types, Need, Process, Techniques, Principles, Achieving effective Co-ordination, Problems of Co-ordination. Controlling and Budgeting : Meaning and Nature of Control, Objectives and Need of Control, Significance and Limitation of Control, Types and Principles of Control, Process of control, Effective Control, Budgetary control, Networks techniques – PERT & CPM a overview.	20

Part C - Learning Resource	
Text Books, Reference Books, Other Resources	
<p>Suggested Readings: Drucker Peter F : Management Challenges for the 21st Century; Butterworth Heinemann, Oxford. Wehrich and Koontz; Essentials of Management; Tata Mc Graw Hill, New Delhi. Hampton, David R.; Modern Management; Mc Graw Hill, New york. Terry and Franklin; Principles of Management; AITBS, New Delhi. Stoner and Freeman; Management PHI, New Delhi R.D Agrawal; Organisation and Management, TMH, New Delhi Wehrich and koontz et al; Essentials of managements. New Delhi: Tata McGraw Hill Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books. Gupta, R.C. (2021). Principles of Business Management (Hindi). Agra: Sahitya Bhavan Publications. Agrawal, R.C. Principles of Business Management (Hindi) Agra: SBPD Publishing House. Sudha, G.S. Management Concepts and Organisational Behaviour (Hindi & English), Jaipur. RBD Publication.</p>	

Part A: Introduction			
Program:Certificate Course		Class: II Semester (For students of all Faculties)	Year: 2023 Session:2023-24
1	Course Code	BBCSE-201	
2	Course Title	Technical Knowledge About Banking Product and Process	
3	Course Type	Skill Enhancement Course(Paper –VI)	
4	Pre-requisite	Pass in class XII	
5	Objectives	To equip learners with necessary skills to understand the banking and microfinance industry from an operational perspective. Also, to orient students with current technological development and operational updates about the industry.	
6	Course Learning Outcomes (CLO)	After completing the course, the learners will be able to: 1. Understand the core concepts of banking. 2. Acquainted with the knowledge of the functioning of the banking industry, especially that of India. 3. Understand the structure of banking system in India Understand the operational aspect of commercial banks in India. 4. Learn and gain insights about negotiable instruments 5. Help understand various concepts like ATM, e-banking, Basel Norms, etc.	
7	Credit Value:02	Theory :02 Credit	
8	Total Marks:50	Term end exam:40 Internal Assesement:10	Min Passing Marks :40

Part B: Content of the Course		
Total No. of Lecturer (in per week):03 Total Lectures: 45		
	Topics	No. of Lectures
I	Banking System in India: a Banking: Meaning, definitions, functions and services, importance. Structure of Indian banking system. b. Merchant Banking. c. Negotiable Instruments. Cheque & its types, Crossing, endorsement, Dishonor, Rights and liabilities of Paying and collecting Banker. d. Different banking products: i. Deposit Products (ii) Credit Products (iii). Third Party Products. f. Procedure for opening and operating of deposit account. g. Methods of remittances. h. Credit Rating: Concept, functions and kinds, elements, benefits. Credit rating analysis.	25
II	a. Regulations applicable for products and processes: i Banking Regulation Act, 1949 ii Payment and Settlement Systems Act, 2007 b. Various government schemes for implementation by banks and micro finance companies: Pradhan Mantri Jan Dhan Yojana,	20

	Pradhan Mantri Mudra Yojana c. Technology in banking: ATM, Credit Card, Debit Card, Mobile Banking, Net Banking, Core Banking, Home Banking, Precaution in using technology in banking. Current trends in banking technology.	
Keywords:		

Part C - Learning Resource
Text Books, Reference Books, Other Resources
Suggested Readings: Inclusive Banking through Business Correspondence (IIBF) Sinha, V.C., Indian Banking System: Sahitya Bhawan Publications, Agra. Saha, S.K., Indian Banking System: SBP Publications, Agra. Toor, N.S., Bhartiya Banking: Skylark Publication. Indian Institute of Banking and Finance., Unnat Bank Prabandhan: Taxmann Publication Pvt. Ltd. Natarajan, S and Parameshwaran, R., Indian Banking: S Chand . Sangale Baba Saheb, Salve, T.N., Mulani, M.U., Fundamental of Banking: Sharp Publication Pvt. Ltd.
Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester III	Year: 2023
		Session: 2023-24	
1	Course Code	BCCCC-301	
2	Course Title	Business Mathematics (PAPER-II)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course has been designed to provide elementary yet essential background of mathematical method so that managers may use themselves in business analysis and decision making.	
6	Course Learning Outcomes (CLO)	<p>At the end of this course, the students will be able to</p> <p>1. Understand the students to have such minimum knowledge of Mathematics as is applicable to business and economic</p> <p>2. Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of context</p> <p>3. Students would calculate ratio, proportion, variation and percentage.</p> <p>4. Students would be able to calculate and evaluate the profit or loss arising out of business transactions.</p> <p>5. Students would recall and relate the concepts of interest, rate of interest, annuity and installments.</p>	
7	Credit Value: 04	Theory : 04 Credit	
8	Total Marks: 100	Term end exam: 80, Internal Assessment: 20	Min Passing Marks : 40
Part B: Content of the Course			
Total No. of Lecturer in per week: 06 Total Lectures: 90			
Unit	Topics		No. of Lectures
I	<p>Simultaneous Equations: Meaning, characteristics, methos of solving equations in two variables ,graphical, substitution, elimination and cross multiplication.</p> <p>Logarithms and Antilogarithms: Meaning, properties, fundamentals rules and practical usage of logarithms and antilogarithm table.</p> <p>Average: Meaning, characteristics, uses merits and demerits and limitations.</p> <p>Simple and Combined Average: Change in term value, speed average, weighted average, algebraic problems. Calculation of average in case of large number of terms.</p>		20
II	<p>Matrices: Meaning and definition of matrix; types of matrices; Algebra of matrices.</p> <p>Determinants: Meaning and definition, Properties of determinants; Calculation of values of determinants up to third order.</p> <p>Ratio and Proportions: Meaning, characteristics, differences in ratio and proportions, division of ratios, numerical problems related to ratio and proportions.</p>		20
III	<p>Commercial Mathematics:</p> <p>Percentages: Meaning, importance, uses, and numerical problems related to election, examination, income expenditure, consumption, mixture and population.</p> <p>Commission and Brokerage: Meaning, types and numerical problems related to find the sales, find the rates, agent commission, manager's commission, and brokerage.</p> <p>Discount: Meaning and types, problems related to trading discount, cash discount, sequential discount and equivalent discount rate.</p> <p>Profit and loss: Cost or purchase price, selling price, profit, loss, gross profit,</p>		25

	percentage profit loss, purchase and sale price, more than one buyer and seller, dishonesty, adulteration, discount, commission related problems	
IV	<p>Mathematics of Finance</p> <p>Simple interest and Compound Interest, different types of interest rates- nominal, effective and their inter relationships in different compounding situations. Compounding and discounting of a sum using different types of rates. Applications relating to Depreciation of assets.</p> <p>Annuities : Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.</p>	25
Keywords:		
Part C - Learning Resource		
Text Books, Reference Books, Other Resources		
<p>Suggested Readings:</p> <p>Text Books:</p> <p>Anthony, M. and Biggs, N. Mathematics for Economics and Finance. Cambridge University Press.</p> <p>Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.</p> <p>Kapoor, V.K. Business Mathematics, Theory & Applications. Sultan Chand & Sons • Sharma, S.K. & Kau,, Gurmeet. Business Mathematics. Sultan Chand •</p> <p>Thukral, J.K. Business Mathematics. New Delhi: Mayur Publications.</p> <p>Shukla, S.M. Business Mathematics (Hindi & English). Agra: Sahitya Bhawan Publications.</p> <p>Agrawal, Mahesh R. and Jain N.C. Business Mathematics (Hindi). Raipur: Ram Prasad and Sons.</p> <p>Karim, A. and Agrawal Rajesh. Business Mathematics (Hindi & English). Agra: SBPD Publishing House.</p> <p>Gupta Alok. Business Mathematics (Hindi & English). Agra: SBPD Publications.</p> <p>Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)</p>		

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester III	Year: 2023 Session: 2023-24
1	Course Code	BBCCC-302	
2	Course Title	Principles of Management (PAPER-III)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	To help the Student to acquire the basic knowledge in concept theory and functions of management.	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Have clear understanding of management concepts and managerial functions. 2. Understand the planning and decision process in the organization. 3. Understand the concept of organization. 4. Interpret the relevance of delegation and decentralization of authority in an organization; 5. Demonstrate the ability to directing and coordinating effectively. 6. analysis isolate issues and formulate best control method	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks: 100	Term end exam:80, Internal Assessment:20	Min Passing Marks:40
Part B: Content of the Course			
Total No. of Lecturer in per week:06 Total Lectures:90			
Unit	Topics		No. of Lectures
I	Principles and Functions of Management Management: Concept and Process, Nature, Scope, Significance and Role of management. Development of management thought: Scientific management, Fayol's general theory of management, Neoclassical, Systems and Contingency approach. Functions of management, Managerial skills, Levels of management. Management by objectives.		25
II	Planning and Decision Making Planning: Meaning, Characteristics, Significance and Limitations of Planning, Types of Plans, Process of Planning, Steps in planning. Strategies and Policies. Decision Making: Definition, Characteristics, Elements, Steps, Principles, Importance, Types of Decisions, Rational Decision making, Quantitative techniques of Decision Making.		20
III	Organisation : Meaning, Nature, Process of Organisation. Principles of Organisation, Importance of Organisation. Organisational Structure, formal and Informal organization, line organisation, line and staff organisation, line and staff conflicts, Centralization & Decentralization. Delegation of Authority: Meaning and sources of authority. Meaning Characteristics, Bases, Process, Importance, Principles and Hindrances of Delegation. Effective Delegation. Direction: Meaning, Nature, Techniques, Importance and Principles.		25
IV	Co-ordination: Definition, Types, Need, Process, Techniques, Principles, Achieving effective Co-ordination, Problems of Co-ordination. Controlling and Budgeting : Meaning and Nature of Control, Objectives and Need of Control, Significance and Limitation of		20

Control, Types and Principles of Control, Process of control, Effective Control, Budgetary control, Networks techniques – PERT & CPM a overview.	
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Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

Drucker Peter F : Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.

Weihrich and Koontz; Essentials of Management; Tata Mc Graw Hill, New Delhi.

Hampton, David R.; Modern Management; Mc Graw Hill, New york.

Terry and Franklin; Principles of Management; AITBS, New Delhi.

Stoner and Freeman; Management PHI, New Delhi

R.D Agrawal; Organisation and Management, TMH, New Delhi

Weihrich and koontz et al; Essentials of managements. New Delhi: Tata McGraw Hill

Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books.

Gupta, R.C. (2021). Principles of Business Management (Hindi). Agra: Sahitya Bhavan Publications.

Agrawal, R.C. Principles of Business Management (Hindi) Agra: SBPD Publishing House.

Sudha, G.S. Management Concepts and Organisational Behaviour (Hindi & English), Jaipur. RBD Publication.

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester III	Year: 2023
		Session: 2023-24	
1	Course Code	BBCCC-303	
2	Course Title	Business Economics (PAPER-IV)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	Objective: The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.	
6	Course Learning Outcomes (CLO)	At the end of this course, the students will be able After the completion of the course, the learners will be able to: 1. Examine how different economic systems function and evaluate implications of various economic decisions; 2. Examine 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 behavior of firms and response of firms to different market situations; 5. Examine various facets of pricing under different market situations	
7	Credit Value:04	Theory :04	
8	Total Marks:100	Term end exam:80,Internal Assesment:20	Min Passing Marks :40
Part B: Content of the Course			
Total No. of Lecturer in per week:06 Total Lectures:90			
Unit	Topics		No. of Lectures
I	Micro and MacroEconomics: Meaning, nature, scope, importance, limitation, distinguish between micro and macro economics. Business Economics: Meaning, definition, objectives, nature, scope of business economics, application of economic principles in business economics., Basic Problems of an Economy. Price Mechanism: Demand, Supply and Equilibrium Analysis.		20
II	Consumer Behavior: Utility analysis of demand, Law of diminishing marginal utility and equi marginal utility, ordinal utility, Consumer surplus, budget line and indifference curve, consumer equilibrium. Elasticity of demand: Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.		25
III	Production Function: Concept definition, types of products, law of variable proportions, assumptions, limitations and significance. Isoquant curves: definition, general properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale. Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the		20

	shape to the long run average cost.	
IV	Pricing & Market: Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.	25
Keywords:		
Part C - Learning Resource		
Text Books, Reference Books, Other Resources		
<p>Suggested Readings: Ahuja, H. L. (2019). <i>Theory of Micro Economics</i>. New Delhi: S. Chand Publishing House. Adhikari, M. (2000). <i>Business Economics</i>. New Delhi: Excel Books. Kennedy, M. J. (2010). <i>Micro Economics</i>. Mumbai: Himalaya Publishing House. Seth, M. L. (2017). <i>Micro Economics</i>. Agra: Lakshmi Narain Agarwal Educational Publishers. Agrawal, S.K. <i>Business Economics</i>. New Delhi: S. Chand Mishra, J.P. <i>Business Economics (Hindi and English)</i>. Agra: Sahitya Bhawan Publication. Mishra, Vinod and Shukla Narendra. <i>Business Economics (Hindi)</i>. Raipur: Ram Prasad and Sons. Sinha, V.C. <i>Business Economics (Hindi and English)</i>. Agra: SBPD Publishing House. Agrawal, M.D. and Somdeo <i>Business Economics</i>. Jaipur: RBD Publication. Agrawal and Agrawal, and Gupta and Gupta. <i>Vayavsayik Arth Shastra</i>. Jaipur: RBD Publication. Online resources (Try to include similar course available on SWAYAM/NPTEL/CEC etc.)</p>		

Part A: Introduction				
Program: Diploma Course		Class: B.Com. Computer Application Semester III	Year: 2023	Session: 2023-24
1	Course Code	BBCCC-301		
2	Course Title	Internet Application and E-Commerce (PAPER-IV)		
3	Course Type	DSC		
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce		
5	Objectives	To understand overall framework of e-Commerce and role of internet in modern business and provide the basic knowledge about doing business with the help of electronic media in general and Internet in particular.		
6	Course Learning Outcomes (CLO)	1. Understand the applications and uses of internet . 1. Understand the components and roles of the Electronic Commerce environment 2. Understand Web marketing and E-Commerce payment systems. 3. Understand the various business models, payment schemes, online advertisements, marketing strategies . 4. Explain the client/server infrastructure that supports electronic commerce. 5. Understand legal and ethical issues related to E-Commerce line business related transactions.		
7	Credit Value: 04	Theory: 03 Credit, Practical: 01 Credit.		
8	Total Marks: 100	Term end exam: 60, Internal assessment : 15 Practical: 25	Min Passing Marks: Theory: 30, Practical: 10	
Part B: Content of the Course				
Total No. of Lecturer in per week: 04 Total Lectures: 60				
Unit	Topics			No. of Lectures
I	<p>Internet: Evolution of Internet, Concepts, Growth of Internet, Internet features, ISP, ISP in India, Internet Application, Internet Connections: Dialup, Leased lines, Modems, DSL, Broadband, RF, VSAT etc., Methods of sharing of Internet connection, Use of proxy server.</p> <p>Internet Services: Concept of Search Engines, Search engines types, , Web Servers, TCPIP.</p> <p>E-Mail: Concepts of e-mailing, POP and WEB Based E-mail, merits, , E-mail Protocols Manu, World Wide Web, Evolution and History of World Wide Web.</p> <p>Internet Security Management Concepts: Overview of Internet Security, Firewalls, Internet Security, Management Concepts and Information Privacy.</p> <p>Impact of Internet on Society – Crime on/through the Internet.</p>			15
II	<p>Web Browsers: Web Servers, Hypertext Transfer Protocol, URL, Search Engines and Search Tools. Internet Concepts: IP addresses, DNS; Internet Services; E-mail, File transfer and FTP, Remote login using TELNET,</p> <p>Introduction to HTML : The development process, HTML tags and simple HTML forms, web site structure Images; Ordered and Unordered lists; Inserting Graphics; Table Creation and Layouts; Frame Creation and Layouts; Working with Forms, Working with Radio Buttons; Check Boxes; Text Boxes.</p>			15

III	<p>Introduction to E-Commerce: Emergence of the Internet, Commercial use of the Internet, Emergence of World Wide Web, Advantages and Disadvantages of E-commerce, Transition to E-Commerce in India, E-Commerce opportunities for Industries.</p> <p>Models: Business Models for E-commerce, Models based on Relationship of Transaction Brokerage Model, Aggregator Model, Infomediary Model, and Community Model. Value Chain parties: B2C,B2B,C2C, C2B:Models based on Model, Manufacturer Model, Advertising Model, Subscription Model, Affiliate Model.</p>	15
IV	<p>E-Marketing versus Traditional Marketing: Identifying Web Presence Goals, Browsing Behavior Model, Online Marketing, E-advertising, Internet Marketing Trends, E-branding and E-Marketing strategies.</p> <p>E-Payment Systems: Digital payment requirements, Digital Token based e-payment systems, properties of Electronic cash, risk and e-payment systems and designing e -payment systems.</p> <p>Secure Business, Web store, Online Payment, Internet Barking. Security- E-commerce security issues, Cryptography, Digital Signature & Authentication protocol, Digital Certificates. Online Security, Secure Electronic Transaction (SET).</p>	15
Practical & Viva-voce	Based on the syllabus of all the four units	30

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

Ravi Kalakota, Andrew Winston ,”Frontiers of Electronic Commerce”, Pearson Education Asia, 2010 edition.
 Jeffery F. Rayport, Bernard J.Jaworski , “E-commerce”, TMCH, 2002
 E.Frami Turban, JAE Lee, David King, K.Michale Chung, “Electronic Commerce”, Pearso Education,2000
 Pradeep Kumar.,Web Technology:HPH
 Deitel and Deitel.,Internet and World Wide Web How to Program:Pearson.
 Raj Kamal, Internet and Web Technologies: McGraw Hill.
 Somya Yash,Essentials of E-Commerce & HTML;Achiever Publishing House :New Delhi.

Part A: Introduction1.			
Program: DiplomaCourse		Class: B.Com. Semester III	Year: 2023
		Session: 2023-24	
1	Course Code	BBCDE- 301(a)	
2	Course Title	FINANCIAL MARKETS AND INSTITUTIONS (PAPER-V)	
3	Course Type	DSE	
4	Pre-requisite (ifany)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to provide learners an overview of financial markets & institutions in India	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Describe the meaning and scope of financial markets as well as institutions in India. 2. Evaluate the functioning of Money Market and Capital Market. 3. Assess the impact of recent initiatives like MUDRA scheme on financial inclusion. 4. Explain concept of Non-Banking Financial Companies (NBFCs).	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks: 100	Term end exam:80,Internal Assesment:20	Min Passing Marks:40
Part B: Content of the Course			
Total No. of Lecturer in per week:06 Total Lectures:90			
Unit	Topics		No. of Lectures
I	Introduction An Introduction to Financial System, Components, Financial System and Economic Development, Financial Intermediation, Money Market – concept, role, functions and importance; Components of Money Markets; Money market instruments. The Reserve Bank of India (RBI)- structure and role; Money market operations Monetary Policy Committee (MPC)-structure and role; Policy Rates. Impact of Monetary policy on Inflation and liquidity		25
II	Capital Markets –concept, role, functions and importance. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Derivatives and commodity markets; Role of Stock Exchanges in India. Securities and Exchange Board of India (SEBI) – Role in capital market development and Investor Protection and Awareness		20
III	Banking Institutions Commercial banks-classification and reorganization; Payment Banks, Small Banks, Co-operative Banks; Recent initiatives like MUDRA financing scheme, Financial Inclusion; Non-Performing Assets (NPA)-Meaning, causes, computation, assessment, and Impact of NPAs on Banking Sector; Prediction of industrial sickness; Insolvency and Bankruptcy Code, 2016		25
IV	Other Financial Institutions Development Financial Institutions (DFIs), Investment banking, Financial Intermediaries; Non-banking financial companies (NBFCs). Housing Finance Institutions-National Housing Bank, HUDCO; Microfinance and Rural Credit-NABARD, Post Office Banks. Suggested Readings:		20
Part C - Learning Resource			
Text Books, Reference Books, Other Resources			
Suggested Readings:			

Bhole, L. M. (2004). Financial Markets and Institutions. New Delhi: Mc-Graw Hill Publishing India.

Gordon E. & Natarajan K. (2019). Financial Markets and Services. New Delhi: Himalaya Publishing House.

Kumar, V., Gupta, K., & Kaur, M. (2017). Financial Markets, Institutions and Financial Services. New Delhi: Taxmann's Publications.

Khan M. Y., & Jain, P. K. (2009). Financial Services. New Delhi: McGraw Hill Publishing India.

Khan, M. Y. (2010). Indian Financial System –Theory and Practice. New Delhi: Vikas Publishing House.

Sharma, G.L., & Singh, Y.P. (2018). Contemporary Issues in Finance and Taxation. Delhi: Academic Foundation. *Annual Reports of Major Financial Institutions in India Note:

Learners are advised to use latest edition of text books.

Part A: Introduction1.				
Program: DiplomaCourse		Class: B.Com. Semester III	Year: 2023	Session:2023-24
1	Course Code	BBCDE- 301(b)		
2	Course Title	INDIAN ECONOMY (PAPER-V)		
3	Course Type	DSE		
4	Pre-requisite (ifany)	Pass in Certificate Course in Commerce		
5	Objectives	The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.		
6	Course Learning Outcomes (CLO)	After the completion of the course, the learners will be able to: 1. Evaluate the magnitude, size, and dimensions of Indian economy and to study effect of privatization and liberalization on Indian economy; 2. Evaluate the role of population as an economic resource; 3. Explain the role and contribution of agriculture in economic development of India; 4. Analyze contribution of industrial and service sector in Indian economy; 5. Evaluate the recent trends in economic planning of India as well as role and functions of central bank and commercial banks.		
7	Credit Value: 04	Theory: 04 Credit		
8	Total Marks: 100	Term end exam:80,Internal Assesment:20	Min Passing Marks:40	
Part B: Content of theCourse				
Total No. of Lecturer in per week:06 Total Lectures:90				
Unit	Topics		No. of Lectures	
I	Overview of Indian Economy Indian Economy: Major features and problems. Role of public and private sector in Indian Economy; Functions and problems of public sector; dis-investment; Privatization –it’s importance in Indian Economy. Globalization, Liberalization, and its impact on Indian Economy.		20	
II	Demography and Indian Economy Concept of over, under and optimum population, Population explosion and trends in population growth, Demographic aspects of Indian population: Literacy, Gender and Quality of manpower, Demographic dividend and new trends in population management, Technology and population growth. Need to optimize population growth. Human Development Index.		20	
III	Indian Agriculture: Trends and problems: Agriculture in Indian Economy: salient features and importance, cropping pattern, crop insurance, water management, water harvesting and irrigation related issues. Agricultural production and productivity, Green, white, blue and yellow revolution. Government policy and initiatives. Agricultural Finance: Rural Credit; Rural Finance: institutional and non-institutional finance, Role of Regional Rural Bank and Micro-finance institutions. Loan schemes. Agricultural Marketing: Regulated and unregulated markets, Warehousing, Role of Food Corporation of India (FCI), Export of agricultural products and agro based industries. Minimum Supports Price (MSP).		25	

IV	<p>Industrial Economy and Service Sector of India Industrial Scenario in India, Features and Problems of Industrial Development in India, Core industries and their role in Indian economy, Industrial policies and statements and their impact on industrial development, Industrial Finance, Liberalization and Indian industries.</p> <p>Planning Process in India: Trends and Features Planning process and features of Economic planning in India, planning commission and NITI Aayog, Budgeting in India.</p>	25
Part C - Learning Resource		
Text Books, Reference Books, Other Resources		
<p>Suggested Readings: Acharya, S., & Mohan, R. (2010). <i>India's Economy: Performance and Challenges</i>. New Delhi: OUP India. Datt, G., & Sundharam, A. (2017). <i>Indian Economy</i>. New Delhi: Sultan Chand Publishing. Puri, V. K., & Mishra, S. K. (2018). <i>Indian Economy</i>. Mumbai: Himalaya Publishing House. Note: Learners are advised to use latest edition of text books.</p> <p>Learners are advised to use latest edition of text books.</p>		

Part A: Introduction1.			
Program: DiplomaCourse		Class: B.Com. Semester III	Year: 2023
		Session:2023-24	
1	Course Code	BBCDE- 301(c)	
2	Course Title	BANKING & INSURANCE (PAPER-V)	
3	Course Type	DSE	
4	Pre-requisite (ifany)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to impart knowledge about the basic principles of the banking and insurance.	
6	Course Learning Outcomes (CLO)	After completion of this course, learners will be able to: <ol style="list-style-type: none"> 1. Explain the meaning, scope and functions of Banking along with legal framework; 2. Assess the operations of banking and its services; 3. Evaluate the lending operations of banks and identify causes of NPA in banks; 4. Explain the concept of insurance and its principles; 5. Explain types of insurance and regulatory framework of insurance. 	
7	Credit Value: 04	Theory: 04 Credit	
8	Total Marks: 100	Term end exam:80,Internal Assesment:20	Min Passing Marks:40
Part B: Content of theCourse			
Total No. of Lecturer in per week:06			
Total Lectures:90			
Unit	Topics		No. of Lectures
I	Banking Business Definition and function of banks need for banks; legal framework; structure, organisation and working of banks, need for proper regulation and supervision; banker and customer relationship, general and special types of customers. Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.		20
II	Banking Operations Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Unified Payment Interface (UPI), Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines. Basics of Negotiable Instruments Types of loans and advances Meaning of Non-performing assets, types of non-performing assets.		20
III	Insurance Business Basic concept of Risk-kinds of Business Risks; Insurance Business: concept, characteristics, functions; Fundamental principles- Indemnity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation. Reinsurance and Coinsurance: features, objectives, methods; Bancassurance: features and merits.		25

IV	<p>Life and Non-Life Insurance</p> <p>Types of Insurance, Life and Non-Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Mis-Selling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialization of Insurance Policies; Claims and Settlement Procedure; Regulatory Framework of Insurance: IRDA Act, 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations</p>	25
Part C - Learning Resource		
Text Books, Reference Books, Other Resources		
<p>Suggested Readings:</p> <p>Agarwal, O. P. (2011). <i>Banking and Insurance</i>. New Delhi: Himalaya Publishing.</p> <p>Black, K. J., & Skipper, H. J. (2000). <i>Life and Health Insurance</i>. London: Pearson Education.</p> <p>Gupta, P. K. (2011). <i>Insurance and Risk Management</i>. New Delhi: Himalaya Publishing.</p> <p>Mishra, M. N., & Mishra, S. B. (2007). <i>Insurance Principles and Practice</i>. New Delhi: S. Chand Publishing.</p> <p>Suneja, H.R. (2019). <i>Practical and Law of Banking</i>. New Delhi: Himalaya Publishing House.</p> <p>Vaughan, E. J., & Vaughan, T. M. (2013). <i>Fundamentals of Risk and Insurance</i>. New Jersey: Wiley.</p> <p>Note: Learners are advised to use latest edition of text books</p>		

		Part A: Introduction			
Program: Diploma Course		Class: III Semester (for students of all faculties)		Year: 2023	Session:2023-24
1	Course Code	BBCSE-301			
2	Course Title	LEADERSHIP & TEAM DEVELOPMENT			
3	Course Type	Skill Enhancement Course(Paper-VI)			
4	Pre-requisite (ifany)	Pass in Certificate Course			
5	Objectives	The course aims to enable the learners understand key leadership theories and be able to apply them effectively in developing solutions to relevant case studies and issues			
6	Course Learning Outcomes (CLO)	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Evaluate the traits of successful Leader. 2. Use the leadership self-assessment tool to assess their leadership styles. 3. Differentiate between different Leadership Styles with real life examples and demonstrate role play as a Leader in a team in the class. 4. Analyse the strategies of building an effective team with a real-life example. 5. Design shared vision and articulate business strategy of a hypothetical organization to create high performing Teams. 			
7	Credit Value: 02	Theory:02			
8	Total Marks:50	Term end exam:40,Internal Assesment:10		Min Passing Marks :20	
Topics					
I	Introduction: Leadership: Meaning & Concept; Role and Functions of a Leader; The Great Man Theory; Trait Theory; Leadership & 3 Forces Model; Power: Definition & Types; Ways to use Power for Effective Leadership; Creating Appropriate Power base				15
II	Leadership Styles Self & Personality in Leadership; Leadership Traits & Motive Profile. Lewin's (Iowa) Leadership Styles: Autocratic, Democratic, Free Reign; Contingency Theories of Leadership: Fiedler's Contingency Model, The Path-Goal Theory, Hersey-Blanchard Situational Leadership Theory; Transactional Leadership; Charismatic Leadership; Transformational Leadership. Service Leadership; Servant Leadership; Ethics & Leadership; Sustainable Leadership; Collective Leadership.				15
III	Team Building: Team Meaning, Characteristics, Types; Team Development Stages - Tuckman's Model, etc.; Team Building; Team Leader; Belbin Team Roles- Action Oriented Roles, People Oriented Roles, and Cerebral Roles; Team Meetings and Leadership; Team Effectiveness Leadership Model (TELM); High Performance Teams & Leadership.				15
	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Identify a Leader of your choice, prepare and present a report highlighting the important traits that have contributed to the effectiveness of that Leader. 2. Using the leadership self-assessment tool available at the link https://www.zerotothree.org/resources/413-leadership-self-assessment-tool, rate themselves with respect to their leadership style. Prepare and present a report of their analysis. 3. Identify organisations where: a) model of Service Leadership is being followed, b) model of Sustainable Leadership is being followed, c) and Collective Leadership. Present a report on their key learnings from its Leadership. 				
Keywords:					
Part C - Learning Resource					
Text Books, Reference Books, Other Resources					
Suggested Readings:					
Dyer, W. G. J., Dyer, J. H., & Dyer, W. G. (2013). Team Building: Proven Strategies for Improving Team					

Performance. New Jersey: John Wiley & Sons.

Day, D. V. (2014). The Oxford Handbook of Leadership and Organizations. Oxford, New York: Oxford University Press. Northouse,

P. (2018). Leadership: theory and practice. California: SAGE Publications Inc.

Mittal, R. (2015). Leadership: Personal Effectiveness and Team Building. Uttar Pradesh: Vikas Publishing House Pvt. Ltd.

Willink, J. (2020). Leadership Strategy and Tactics: Field Manual. New York: Macmillan Publishers. Note: Learners are advised to use latest edition of text books.

Part A: Introduction			
Program: Diploma Course		Class: III Semester(For students of all faculties)	Year: 2023
1	Course Code	BBCVA-301	
2	Course Title	Managerial Skills (Paper-VII)	
3	Course Type	VAC	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to students understand the two important managerial skills which may help for taking decision in management of an organization.	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Identify and explain the managerial skills used in business. 2. Get proper knowledge of decision making process and techniques. prin 3.Acknowledge the role of motivation in the field of business as well as society.	
7	Credit Value: 02	Theory :02 Credit	
8	Total Marks:50	Term end exam:40,Internal Assesment:10	Min Passing Marks :20
Part B: Content of the Course			
Total No. of Lecturer in per week:03 Total Lectures:45			
	Topics		No. of Lectures
I	Introduction: Meaning. Concept ,Nature and Significance of management. Managerial role(MINTZBERG). Introduction to skills & personal skills Importance of competent managers, skills of effective managers, developing self awareness on the issues of emotional intelligence, self learning styles, values, attitude towards change, learning of skills and applications of skills.		15
II	Decision Making: Meaning and definitions,nature,elements.Principles of decision making, types of decision, importance of decision making, Theories of decision making, process of decision making tools and techniques of decision making, improvement in decision making, decision and rational limitation of rational decision, bounded rationality		15
III	Motivation: Concept, meaning and definitions, nature of motivation .types of motivation, Principles of motivation, Theories of motivation: Maslow, Herzberg, Broom, McGregor, and Ouchi's Theory. Elements influencing motivation, Process and Techniques of motivation, Importance of motivation in management, limitations of motivation.		15
Keywords:			
Part C - Learning Resource			
Text Books, Reference Books, Other Resources			
Suggested Readings:			
<ol style="list-style-type: none"> 1. V.S.P. Rao Managerial Skills Excel Books,2010, New Delhi 2. David A Whetten, Cameron Developing Management skills, PHI 2008 3. Ramnik Kapoor Managerial Skills Path Makers, Bangalore 4. Monipally, Mutthukutty Business Communication Strategies Tata McGraw Hill. 1 5.Drucker Peter F:Management Challenges for the 21st Century; Butterworth Heinemann, Oxford. 6. Weihrich and Koontz; Essentials of Management; Tata Mc Grew Hill, New Delhi. 7. Weihrich and koontz et al; Essentials of managements. New Delhi: Tata McGraw Hill 8. Singh, B. P., & Singh, A. K. (2002). Essentials of Management. New Delhi: Excel Books. 9. Gupta,R.C.(2021).Principles of Business Management(Hindi).Agra:SahityaBhavanPublications. 10. Agrawal, R.C.Principles of Business Management (Hindi) Agra: SBPD Publishing House. 11. Sudha, G.S. Management Concepts and OrganisationalBehaviour (Hindi & English), Jaipur. RBD Publication. 			

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester IV	Year: 2023 Session: 2023-24
1	Course Code	BBCCC-401	
2	Course Title	BUSINESS STATISTICS (Paper II)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to familiarize the learners with the basic statistical tools used to summarize and analyze quantitative information for business decision making	
6	Course Learning Outcomes (CLO)	After completing the course, the student shall be able to: 1. Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems; 2. Develop an understanding of the various averages and measures of dispersion to describe statistical data; 3. Explain the relationship between two variables through correlation and regression; 4. Explain the construction and application of index numbers to real life situations; 5. Analyze the trends and tendencies over a period of time through time series analysis.	
7	Credit Value: 04	Theory:04 Credit	
8	Total Marks:100	Term end exam:80,Internal Assesment:20	Min Passing Marks :40
Part B: Content of the Course			
Total No. of Lecturer in per week:06 Total Lectures:90			
Unit	Topics	No. of Lectures	
I	Statistics: Meaning,definitions,characteristics,scope,importance ,limitations,Collection of primary and secondary data, Construction of frequency distribution and statistical series Univariate Analysis: Measures of Central Tendency- Arithmetic mean Geometric mean, Harmonic mean Properties and applications. Median and other Partition values (quartiles, deciles, percentiles), Mode.	25	
II	Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance. Skewness and its co-efficient: Meaning, characteristics, uses and Measurement (Karl Pearson and Bowley's measures).	25	
III	Bi-variate Analysis (a) Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's coefficient and Spearman's Rank correlation) and Properties. (b) Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.	20	
IV	Index Numbers Meaning and uses; Construction of index numbers: Aggregative and average of relatives – simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI). Time Series Components; additive and multiplicative models; Trend analysis - moving averages and method of least squares (linear trend).	20	
Keywords:			

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Anderson, D.R (2014). *Statistics for learners of Economics and Business*. Boston: Cengage Lear.
2. Gupta, S.P., & Gupta, A. *Business Statistics: Statistical Methods*. New Delhi: S. Chand Publishing.
3. Hazarika, P. (2017). *A Textbook of Business Statistics*. New Delhi: S. Chand Publishing.
4. Levin, R., Rubin, D. S., Rastogi, S., & Siddqui, M. H. (2011). *Statistics for Management*. London: Pearson Education.
5. Siegel, A. F. (2011). *Practical Business Statistics*. Cambridge: Academic Press.
6. Thukral, J. K. (2016). *Business Statistics*, New Delhi: Taxmann Publication.
7. Vohra, N. D. (2017). *Business Statistics*, New Delhi: McGraw-Hill Education India.
8. Sharma S K and Dandekar V.M; *Business Statistics*, Agra; SBPD Publishers & Distribution.
9. Shukla, S.M. and Sahai; *Business statistics (Hindi & English)*, Agra: Sahitya Bhawan, Publication
10. Gupta, B.N; *Business statistics (Hindi & English)*, Agra: SBPD Publication
11. Sinha V.C. and Gupta Alok.; *Business statistics (Hindi & English)*, Agra: SBPD Publication.

Note: Latest edition of text books may be used

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester IV	Year: 2023 Session: 2023-24
1	Course Code	BBCCC-402	
2	Course Title	COST ACCOUNTING (PAPER-III)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to develop understanding among learners about contemporary cost concept and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purpose.	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Have knowledge to understand the concept of cost accounting. 2. Understand various cost elements and its accounting 3. Compute employee cost, employee productivity and employee turnover 4. Compute unit cost and total cost of production and prepare cost statement; 5. Determine cost under, process costing, contract costing 6. Determine cost under service costing;	
7	Credit Value: 04	Theory:04 Credit	
8	Total Marks:100	Term end exam:80,Internal Assessment:20	Min Passing Marks :40
Part B: Content of the Course			
Total No. of Lecturer in per week:06 Total Lectures:90			
Unit	Topics		No.of Lectures
I	Concept and Nature of Cost Accounting Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Concept of cost and costing, , Classifications of cost ,Elements of cost, Concept of cost unit, cost center, , Establishment of an ideal cost accounting system, Cost Reduction, Cost Control, Installation of Costing System, Role of a cost accountant in an organization.		20
II	Material and Labour Cost : Material Cost : Direct and indirect material, Valuation of materials, Principles of valuation of material as per AS- 2/ Ind AS- 2; CAS- VI, Material control techniques, Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average.. Determination of Economic Order Quantity (EOQ). Treatment of waste, scraps, spoilage, defective and obsolesces. Labour: Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor’s Differential piece wage		20
III	Elements of Cost: Overheads- Classification, allocation, apportionment and absorption of overheads; Under and over absorption; Methods of Costing: Unit costing; Job costing; Contract costing.		25
IV	Methods of Costing: , Process and Service Costing: Process costing: Meaning and application of process costing; Methods of determination of cost in process costing, Normal and abnormal loss and gain, Inter process costing and profit ascertainment. Service Costing: Meaning and scope of service costing, Factors in ascertaining service cost, Ascertainment of service cost of following services: 1. Transport 2. Hospital 3.Hotel		25

	4.Power house Any other contemporary service industry.	
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Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

Text Books:

1. Banarjee, B. (2014). *Cost Accounting – Theory and Practice*. New Delhi: PHI Learning Pvt. Ltd.
2. Kishor, R. M. (2019). *Taxman's Cost Accounting*. New Delhi: Taxmann Publication Pvt. Ltd.
3. Lal, J., & Srivastava, S. (2013). *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.
4. Mowen, M. M., & Hansen, D. R. (2005). *Cost Management*. Stanford: Thomson.
5. Maheshwari S.N. Advance Problem And Solution In Cost Accounting S.Chand
6. Tulsian P.C. Practical Costing Vikas Publishers.
7. Arora, M.N. Cost And Management Accounting Himalya Pub.
8. Monash Dutta Cost Accounting Pearson Education Pvt. Ltd.
9. Agrawal Dr Mahesh Cost Accounting Ramprasad & Sons
- 10Dr Sanjay Mehta / Pro. Mukesh Bramhabhdatta Cost Accounting Devi Ahilya Prakashan.
- 11 Dr. S.P Gupta And Dr. K.L Gupta Cost Accounting, Sahitya Bhawan Publication

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester IV	Year: 2023
Session: 2023-24			
1	Course Code	BBCCC-403	
2	Course Title	PRINCIPLES OF MARKETING (PAPER-IV)	
3	Course Type	DSC	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.	
6	Course Learning Outcomes (CLO)	After completing the course, the learners shall be able to: <ol style="list-style-type: none"> 1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm. 2. Analyse the process of marketing decisions involving product development and its role in value creation. 3. Analyse the process of marketing decisions involving product pricing and its distribution, and assess the impact on value creation. 4. Analyse the process of marketing decisions involving product promotion and its role in creating communication value for customers. 5. Learn various developments in marketing area that may govern marketing decisions of a firm and also various ethical and legal issues. 	
7	Credit Value: 04	Theory : 04	
8	Total Marks: 100	Term end exam: 80, Internal Assessment: 20	Min Passing Marks : 40
Part B: Content of the Course			
Total No. of Lecturer in per week: 06 Total Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction Marketing: Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing, Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors and Macro environmental factors. Developments in Marketing: Relationship Marketing- concept and dimensions. Sustainable Marketing- concept and issues. Rural marketing- characteristics, drivers of growth in rural marketing, rural marketing mix. Social marketing- concept, tools and issues. Digital marketing- concepts, tools, and issues.		20
II	Understanding Consumer Behaviour and Market Selection Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.		20
III	Marketing Mix Decision -Product Product Decisions: Concept and classification; Levels of Product. Designing value-Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.		25
IV	Marketing Mix Decisions -Pricing and Distribution Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions;		25

	Wholesaling and retailing; Types of retail formats; Management of retailing operations: an overview. Emerging distribution trends.	
Keywords:		
Part C - Learning Resource		
Text Books, Reference Books, Other Resources		
<p>Suggested Readings:</p> <p>Text Books:</p> <ol style="list-style-type: none"> 1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). <i>Marketing</i>. New York: McGraw Hill. 2. Grewal, D., & Levy, M. (2017). <i>Marketing</i>. New York: McGraw Hill Education. 3. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). <i>Principles of Marketing</i>. London: Pearson Education. 4. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). <i>Principles of Marketing: A South Asian Perspective</i>. London: Pearson Education. 5. Mahajan, J. P., & Mahajan, A. (2014). <i>Principles of Marketing</i>. Delhi: Vikas Publications. 6. Saxena, R. (2006). <i>Marketing Management</i>. Delhi: Tata McGraw Hill Education. 7. Sharma, K., & Aggarwal, S. (2018). <i>Principles of Marketing</i>. Delhi: Taxmann Publication. 		

Part A: Introduction			
Program: Diploma Course	Class: B.Com.(Computer Application) Semester IV	Year: 2023	Session: 2023-24
1	Course Code	BBCCC-401(CA)	
2	Course Title	RELATIONAL DATABASE MANAGEMENT SYSTEM (PAPER-IV)	
3	Course Type	DSC	
4	Pre-requisite (ifany)	Pass in Certificate Course in Commerce	
5	Objectives	1. Knowledge of database and relational algebra concepts 2. Apply normalization techniques to normalize the database 3. Understand the use of Structured Query Language (SQL) and learn SQL syntax 4. Understand the needs of database processing 5. Learn techniques for controlling the consequences of concurrent data access Course	
6	Course Learning Outcomes (CLO)	1. To understand the features of database management systems and Relational database 2. To use SQL- the standard language of relational databases 3. To understand the functional dependencies and design of the database 4. To understand the concept of Transaction and Query processing	
7	Credit Value: 04	Theory : 03Credit,Practical:01 Credit	
8	Total Marks:100	Term end exam:60,Internal assesement:15 Practical & viva-voce:25	Min Passing Marks: Theory:30,Practical:10
Part B: Content of the Course			
Total No. of Lecturer in per week:04 Total Lectures:60			
Unit	Topics		No. of Lectures
I	Database System Concept Data, information, data independence, Purpose of Database Systems, Database system versus file system, View of Data – Data Abstraction – Instances and Schemas, data abstraction, data independence, data definition & data manipulation languages, Database administration roles, DBMS architecture.		15
II	Relational Database Management System Entity Relationship Model: Entity Relationship (ER), Mapping ER Model to Relational Mode, Network. Relational and Object-Oriented Data Models, Integrity Constraints. Relational Model: Structure to Relational database, Database Development Life Cycle (DDLC). Principles of conceptual Database Design, cardinality, Concept of keys: candidate key, primary key, alternate key, foreign key, integrity constraints, generalization, specialization. Relational Algebra, Traditional Set Operations, special relational operations.		15
III	Relational Database Design: Normalization, Need of Normalization, First, second and third normal forms, - BCNF, Fourth Normal Form, Functional dependencies, Good and Bad decompositions, De-normalization.		15
IV	Introduction to RDBMS Software- Oracle Introduction: Introduction to personnel and Enterprises Oracle, Data Types- Commercial Query Language- SQL, SQL * PLUS. DDL and DML: Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, Order by, Group Function, SQL Function, JOIN, Set Operation; SQL Sub Queries, Views : What is Views, Create, Drop, and Retrieving data from views. Security: Management of Roles, Changing Password, Granting Roles & Privilege/withdrawing privileges PL/SQL block Structure in PL/SQL, Variably and constants.		15

		30
Practical & Viva-voce	Based on the syllabus of all the four units	
Keywords:		
Part C - Learning Resource		
Text Books, Reference Books, Other Resources		
Suggested Readings:		
Text Books:		
<ol style="list-style-type: none"> 1. Database System Concepts by Sudarshan, Korth (McGraw-Hill Education) 2. Fundamentals of Database System By Elmasari & Navathe- Pearson Education References Books: (1) An introduction to Database System – Bipin Desai, Galgotia Publications 3. Database System: concept, Design & Application by S.K.Singh (Pearson Education) 4. Database management system by Leon & Leon (Vikas publishing House). 5. Database Modeling and Design: Logical Design by Toby J. Teorey, Sam S. Lightstone, and Tom Nadeau, “”, 4th Edition, 2005, Elsevier India Publications, New Delhi 6. Fundamentals of Database Management System – Gillenson, Wiley India 7. SQL, PL/SQL: The Programming language of Oracle by Ivan Byross 8. Introduction to Database Systems by C.J. Date 9. Oracle: The Complete Reference by Oracle press 6. SQL/PL-SQL by P.S. Deshpande 		

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester IV	Year: 2023
		Session: 2023-24	
1	Course Code	BBCDE-401(a)	
2	Course Title	FINANCIAL SERVICES (PAPER-V)	
3	Course Type	DSE	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to provide learners an overview of financial services in India.	
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Explain the functions of merchant banking; 2. Assess the credit rating process and methodology; 3. Explain the use of hire purchase and leasing business; 4. Describe the functioning of mutual funds and venture capital industries; 5. Explain factoring and forfeiting services.	
7	Credit Value: 04	Theory : 04	
8	Total Marks: 100	Term end exam: 80, Internal Assessment: 20	Min Passing Marks : 40
Part B: Content of the Course			
Total No. of Lecturer in per week: 06 Total Lectures: 90			
Unit	Topics		No. of Lectures
I	Merchant Banking Meaning; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation by SEBI; Merchant Banking in India. Underwriting: Meaning and Nature of Underwriting; Underwriting of Capital Issues in India.		20
II	Credit Rating Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.		20
III	Hire-Purchase and Leasing Conceptual Framework; Features; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business. Leasing and its types. Financial Evaluation of Leasing		25
IV	Mutual Fund and Venture Capital Fund: Meaning and Classification of Mutual Funds, Organisation of the Funds; Operation of the Funds; Net Asset Value; Mutual Funds in India; Regulation of Mutual Funds in India. Venture Capital Financing: Alternative Investment Funds. Factoring and Forfeiting Factoring-Meaning; Modus Operandi; Terms and Conditions; Functions; Types of Factoring; Factoring Vs. Discounting; Factoring in India; Forfeiting – Definition, Working of Forfeiting; Factoring Vs. Forfeiting		25
Keywords:			
Part C - Learning Resource			
Text Books, Reference Books, Other Resources			
Suggested Readings:			
Text Books: Khan, M. Y. (2005). <i>Financial Services</i> . New Delhi: Tata McGraw Hill Education.			

Gordon E. and Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.

Shanmugham, R. (2016). *Financial Services*. New Delhi: Wiley India

Machiraju, H. R. (2010). *Indian Financial System*. New Delhi: Vikas Publishing House.

Wright, M., Watkins, T, & Ennew, C. (2010). *Marketing of Financial Services*. Abingdon: Routledge.

Note: Latest edition of text books may be used.

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester IV	Year: 2023
Session: 2023-24			
1	Course Code	BBCDE-401(b)	
2	Course Title	MACRO ECONOMICS (PAPER-V)	
3	Course Type	DSE	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course aims to acquaint the learners with the broader framework of economic systems, role and implications of macro-economic activities on economic system like savings, investments, employment, growth, and business cycles	
6	Course Learning Outcomes (CLO)	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Explain the basic concepts related to national income, employment, savings, investments monetary theory, savings, and investment function. 2. Measure National Income and examine the problems related to measurement of national income in context to India. 3. Evaluate the role of consumption, saving and investment in an economy. 4. Evaluate the impact of various economic phenomena like inflation and deflation. 5. Explain concepts like business cycle, multiplier, accelerator and demonetization 	
7	Credit Value: 04	Theory : 04	
8	Total Marks: 100	Term end exam: 80, Internal Assessment: 20	Min Passing Marks : 40
Part B: Content of the Course			
Total No. of Lecturer in per week: 06			
Total Lectures: 90			
Unit	Topics		No. of Lectures
I	Nature and Scope of Macro Economics: Basic concepts, Distinction between Macroeconomics and Microeconomics. Macro-Economic theory: Classical theory of Output and Employment Say's Law of Market, Keynes's criticism of Classical theory, Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Consumption function, Attributes of consumption function, Propensity to consume, Significance of consumption function.		20
II	National Income : National Income: Usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price Measurement- of National Income in India, Limitations and challenges of National Income. The Keynesian theory of Determination of National Income in two sector model, three sector model, and four sector model.		20
III	Savings and Investment : Concept of savings, Determinants of savings, saving function Concept of multiplier, Functioning of multiplier, Assumption of multiplier theory, Leakages and shortcomings of multiplier theory, Acceleration principle, Investment – Investment function, determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment.		25
IV	Business Cycle and Value of Money: Business cycle: Concept, phases, causes and remedies; Inflation: concept, types, determinants, remedial measures; Recessionary trends, its effect on different sectors of economy and remedial measures; Reflation Concept, characteristics, measures and implications.		25

	Value of Money: Concept, theories- Quantity Theory of Money (Fisher's Transactions approach), Cambridge equation, Keynesian theory of demand for money, Baumol-Tobin Transaction approach, Tobin's Portfolio Balance approach, Criticism. Demonetization- concept and its implications on Economic Development, Monetary Policy, Fiscal Policy, IS-LM functions.	
Keywords:		
Part C - Learning Resource		
Text Books, Reference Books, Other Resources		
<p>Suggested Readings:</p> <p>Text Books:</p> <p>Chaturvedi, D. D., & Gupta, S. L. (2010). <i>Economics Theory & Applications</i>. New Delhi: International Book House Pvt. Ltd.</p> <p>Cohn, S. M. (2015). <i>Reintroducing Macro Economics: A Critical Approach</i>. Abingdon: Routledge.</p> <p>Dwivedi, D. N. (2019). <i>Macro Economics</i>. Chennai: Mc G raw Hill Education.</p> <p>Mankiw, N. G. (2012). <i>Principles of Macroeconomics</i>. Boston: Cengage Learning.</p> <p>Mithani, D. M. (2019). <i>Macro Economics</i>. Mumbai: Himalaya Publishing House Pvt. Ltd.</p> <p>Muniraju, M., & Podder, K. (2014). <i>Macro Economics for Business Decisions</i>. Mumbai: Himalaya Publishing House Pvt. Ltd.</p> <p>Jhingan, M. L. (2019). <i>Macro Economics Theory</i>. Delhi: Vrinda Publications Pvt. Ltd.</p> <p>Samuelson, P. A., & Nordhaus, W. D. (2015). <i>Macro Economics</i>. New York: McGraw Hill Education.</p> <p>Relevant study material from ICAI Website: https://www.icaai.org/</p> <p>Note: Learners are advised to use latest edition of text books</p>		

Part A: Introduction			
Program: Diploma Course		Class: B.Com. Semester IV	Year: 2023
		Session: 2023-24	
1	Course Code	BBCDE-401(c)	
2	Course Title	. INDUSTRIAL RELATIONS AND LABOUR LAWS (PAPER-V)	
3	Course Type	DSE	
4	Pre-requisite (if any)	Pass in Certificate Course in Commerce	
5	Objectives	The course enables the learners to understand and apply the important concepts of industrial relations including trade unions, discipline, and various labour enactments	
6	Course Learning Outcomes (CLO)	After completing the course, the learners will be able to: 1. Explain the evolution and factors influencing industrial relations in changing environment; 2. Evaluate the effectiveness of trade unions and factors influencing their growth; 3. Examine the effectiveness of workers' participation in management; 4. Evaluate the effectiveness of grievance redressal mechanism; 5. Analyze industrial disputes and implementation of its legal provisions; 6. Discuss the concept of bonus and wages payments for all the workers under Code on Wages, 2019	
7	Credit Value: 04	Theory : 04	
8	Total Marks: 100	Term end exam: 80, Internal Assessment: 20	Min Passing Marks : 40
Part B: Content of the Course			
Total No. of Lecturer in per week: 06			
Total Lectures: 90			
Unit	Topics		No. of Lectures
I	Industrial Relations : Concept, nature and objectives of Industrial Relations; Evolution and factors influencing IR in changing Environment, Employers' Organisation; Human Resource Management and IR.		20
II	Trade Unions Act, 1926: Important provisions of Trade Unions Act, 1926. Objectives of Trade Union in the era of liberalization; Factors influencing the growth of Trade unions, its registration, rights, and liabilities. Workers' Participation in Management : Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing		20
III	Discipline and Grievance Redressal : Causes of indiscipline, Maintenance of discipline; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure		25
IV	Other Labour Enactments: a) The Industrial Disputes Act, 1947: Important Definitions; various Authorities, Procedure, Powers and Duties of Authorities; Strikes and Lock outs, Lay-off, Retrenchment and closure. b) The Factories Act, 1948: Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages, other leaves. c) The Code on Wages, 2019: Regulation of Minimum Wages, Payment of wages, payment of bonus.		25

Keywords:
Part C - Learning Resource
Text Books, Reference Books, Other Resources
Suggested Readings:
Text Books:
Malik, P. L. (2018). <i>Handbook of Labour and Industrial Law</i> . Lucknow, Uttar Pradesh: Eastern Book Company.
Monappa, A., Nambudiri, R., & Selvaraj, P. (2012). <i>Industrial Relations and Labour Laws</i> . New Delhi: Tata McGraw Hill Education.
Padhi, P. K. (2012). <i>Industrial Relations and Labour Law</i> . New Delhi: PHI Learning.
Sharma, J. P. (2018). <i>Simplified Approach to Labour Laws</i> . Bhilai, Chhattisgarh: Bharat Law House.
Srivastava, S. C. (2012). <i>Industrial Relations and Labour Laws</i> . New Delhi: Vikas Publishing House.
Venkataraman, C. S., & Dhal, M. (2017). <i>Industrial Relations</i> . 2 nd Edition. Delhi: OUP India.
Note: Latest edition of the textbooks should be used

Program: Diploma Course		Class: IV Semester (For students of all faculties)	Year: 2023	Session: 2023-24
1	Course Code	BBCSE-401		
2	Course Title	Stock Market Operation (Paper-VI)		
3	Course Type	Skill Enhancement Course		
4	Pre-requisite (if any)	Pass in Certificate Course		
5	Objectives	The course aims to impart basic knowledge about the structure and functioning of the stock market in India and to learn trading on the stock exchange.		
6	Course Learning Outcomes (CLO)	After completion of the course, learners will be able to: 1. Explain the basic concept of securities market; 2. Practice trading on stock market; 3. Analyze the legal framework of securities market; 4. Explain different segment of Stock Exchange; 5. Perform demat trading.		
7	Credit Value: 02	Theory :02 Credit		
8	Total Marks:50	Term end exam:40, Internal Assessment:10	Min Passing Marks :20	
Part B: Content of the Course				
Total No. of Lecturer in per week:03 Total Lectures:45				
		Topics		No. of Lectures
I	Introduction Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India. Primary Market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SME IPOs and Listing of Securities			15
II	Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers. Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.			15
III	Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.			15
	Practical Exercises: The learners are required to: 1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO. 2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure. 3. Equip themselves to trading screen of National Stock Exchange (www.nseindia.com) and demonstrate:			

- | | |
|---|--|
| <ul style="list-style-type: none"> i. Procedure of placing buying /selling order. ii. Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options). 4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform). | |
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Keywords:

Part C - Learning Resource

Text Books, Reference Books, Other Resources

Suggested Readings:

Gordon E. and Natarajan K. (2019). *Financial Markets and Services*. New Delhi: Himalaya Publishing House.

Benjamin, G. (1949). *The Intelligent Investor*. New York: Harper Publishing.

Dalton, J. M. (2001). *How The Stock Market Works?* New York: Prentice Hall Press.

Machiraju, H. R. (2019). *Merchant Banking*. New Delhi: New Age Publishers.

SEBI Regulations from SEBI Website

Note: Learners are advised to use latest edition of text books

Part A: Introduction			
Program: Diploma Course		Class: IV Semester (For students of all faculties)	Year: 2023
1	Course Code	BBCVA-401	
2	Course Title	Salesmanship	
3	Course Type	Value Addition Course(VAC) (Paper-VII)	
4	Pre-requisite (if any)	Pass in Certificate Course	
5	Objectives	The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.	
6	Course Learning Outcomes (CLO)	At the end of the course, students should be able to: 1. Understand and explain the personal sale strategies and environmental factors that affect the personal sales 2. Understanding to various stages in selling process and the catalytic role of sales person in the effective functioning of an organization 3. Learn some of the tools and techniques of selling process 4. Explain the preparations before contact the customer, how and when salesperson deal with a customer, ways of identifying customer needs and submission of the product to the customer. 5. Acquire knowledge on professional salesmanship and able to apply in their field 6. Explain the purposes of sales training, the topics to be included in the content of sales training and how the sales training can be organized.	
7	Credit Value: 02	Theory :02 Credit	
8	Total Marks:50	Term end exam:40, Internal Assessment:10	Min Passing Marks :20
Part B: Content of the Course			
Total No. of Lecturer in per week:03 Total Lectures:45			
	Topics		No. of Lectures
I	Selling: Meaning, definition, nature and functions of selling, Selling and Marketing, Role of selling in a planned economy. Selling as a career. Personal Selling: Introduction to Personal Selling, Characteristics, Nature and importance of personal selling,		15
II	Selling Process: Meaning, Steps in selling process-Presale preparation, Prospecting and Pre-approach, Presentation and demonstration, handling of objections; Closing the sale; Post sales activities. Qualities of Salesman: Physical, Mental, Social, Job Qualities, Specific Salesman Qualities, -Product knowledge, Effective Speaking, Building Sound Customer Relationship.		15
III	Salesmanship: Meaning and definitions, nature, types, objectives, scope, importance of salesmanship. Essentials of successful salesmanship, Salesmanship and advertising, Limitations of salesmanship. Training to salesman: Meaning and definition, objectives and types. Principles of sales training, Developing and planning sales training programmes, Contents of a sound training programme, Methods of sales training, Advantages of sales training.		15

Keywords:**Part C - Learning Resource**

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
 2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill
 3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
 4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
 5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
 6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
 7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi. 8. Gupta Sanjay, Advertising and Promotion, SBPD Publication, Agra.
 9. Sudha G.S, Sales Promotion and Sales Management, RBD, Jaipur
- Note: Latest edition of text books may be used