प्रो0 राजेन्द्र सिंह (रज्जू भय्या) विश्वविद्यालय, प्रयागराज

Prof. Rajendra Singh (Rajju Bhaiya) University, Prayagraj

(Formerly Allahabad State University, Allahabad)

A Public University established under Uttar Pradesh State University Act 1973

DEPARTMENT OF COMMERCE

Programme B. Com. (Bachelors of Commerce)

Syllabus

Session: 2026-2027 Onwards

- Programme Structure
- Course Outcomes (Cos)
- Detailed Syllabus (Course Contents)

Prof. Rajendra Singh (Rajju Bhaiya) University, Prayagraj, U.P.

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PROGRAMME STRUCTURE - B.Com. (2026-27 onwards)

Year	Sem.	Course Code	Course Title		Credits
1	I	C010101T	Advanced Accounting	Major (Core)	4
		C010102T	Business Organization	Major (Core)	3
		C010103T	Business Environment	Major (Core)	3
		C010104T	Business Statistics & Analytical tools	Minor (Elective)	3
		C010105T	Digital Productivity and AI Tools	Minor (Elective)	2
			Vocational/ Skill Enhancement Course	SEC Elective	3
			Value Added Course (Select any one) 1. Understanding India 2. Environmental Studies	VAC Elective	2
	II	C010201T	Financial and Computerized Accounting	Major (Core)	4
		C010202T	Essentials of E-Commerce	Major (Core)	3
		C010203T	Business Economics	Major (Core)	3
		C010204T	Human Resource Management	Minor (Elective)	3
		C010205T	Indian Economy for Business	Minor (Elective)	2
			Ability Enhancement Course- Hindi Bhasha Kaushal e Evam Sanchar (हिंदी भाषा कौशल एवं संचार)	AEC	3
			Summer Training	ST	2
2	III	C010301T	Income Tax Law And Account	Major (Core)	4
		C010302T	Business Management	Major (Core)	3
		C010303T	Inventory Management	Major (Core)	3
		C010304T	Business Law & Ethics	Minor (Elective)	2
		C010305T	Operations & Supply Chain Management	Minor (Elective)	3
			Vocational/ Skill Enhancement Course	SEC Elective	3
			Value Added Course (Select any one) 1. Digital and Technological Solutions 2. Health and Wellness 3. NCC 4. NSS 5. Rovers and Rangers	VAC Elective	2
	IV	C010401T	Cost Account	Major (Core)	4

		C010402T	Fundamentals of Marketing	Major (Core)	3
		C010403T	Monetary Theory and Banking in India	Major (Core)	3
		C010404T	Corporate Governance & Compliance	Minor (Elective)	2
		C010405T	Consumer Behaviour	Minor (Elective)	3
			Ability Enhancement Course- English Language Skill and Communication	AEC	3
			Summer Training	ST	2
3	V	C010501T	Corporate Accounting	Major (Core)	3
		C010502T	Goods and Services Tax	Major (Core)	3
		C010503T	Auditing	Major (Core)	3
		C010504T	Principles and Practices of Insurance	Major (Core)	3
		C010505T	Digital Marketing	Major (Core)	3
		C010506T	Labour Laws	Major (Core)	3
		C010507R	Project/Industrial Visit/Field Survey	Major (Core)	2
	VI	C010601T	Management Accounting	Major (Core)	4
		C010602T	Indian Economy	Major (Core)	4
		C010603T	Sales Management	Major (Core)	4
		C010604T	Financial Institutions and Market	Major (Core)	4
		C010605T	Small Business Management	Major (Core)	4

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce **Paper:** I – Major (Core)		
Course Code: C010101T	**Course Title:** Advanced Accounting	**Credits:** 4

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Outline the Accounting Principles, concepts and conventions in relation to Global Accounting Standards.

CO2: List the influence of accounting in divergent business statement Regionally and Locally.

CO3: Utilize different methods for enhancing sales Locally and Nationally.

CO4: Compile accounting statements for Regional business operations.

CO5: Design financial statements to create financial stability.

CO6: Predict future mislaying by using analytical skills.

Unit	Topics
I	**Accounting** – Meaning, Definition, Nature and scope of accounting. **Accounting Principles:** Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and subsidiary book.
II	**Royalty Accounts -** Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account.
III	**Hire Purchase Account -** Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. **Installment Payment System -** Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser &Vendor, Interest suspense account.
IV	**Branch Accounts -** Meaning and Objectives of BranchAccount, Importance and Advantages, Classification ofBranches, Accounting of Branch Accounts under various Methods.
V	**Departmental Accounts -** Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non Corporate Departmental Business, Allocation of Indirect Expenses.

Suggested Readings:

1. Singh, R.K., Saxena, P., Srivastava, H. (2023) Accounting (2). Shikha Publisher
2. Tulsian.P.C., Tulsian, Tushar. (2023).Financial Accounting. S Chand & Company Ltd
3. Reddy,T.S., Murthy,A.(2023).Financial Accounting. Margham Publications.
4. Singh,P., &Mohan,M.(2022).Financial Accounting & Analysis. Thakur Publications.
5. Rao, G.C.(2022).Financial Accounting. Commercial Law House.
6. Shukla, S.M.,(2022).Financial Accounting(51st Ed).Sahitya Bhawan Publications.
7. Monga ,J.R., &Bhadhaur, R.F.(2022). Financial Accounting. Scholar Tech Press.
8. Arora, M.N., Achalapathi, K.V., &Brinda,S.(2021). Financial Accounting. Taxmann Publication.

Suggested equivalent online courses & E-Resources:

1. www.accountingtools.com
2. www.principlesofaccounting.com
3. Royalty-https://www.youtube.com/watch?v=aoWrwUy0KHU
4. Hire Purchase Accounts-https://www.youtube.com/watch?v=eMHsyBP08Lo
5. Departmental Accounts-https://www.youtube.com/watch?v=yRMbOJC0cqY
6. Branch Accounts-https://www.youtube.com/watch?v=JUHD6tYgA6Y

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010102T	Course Title: Business Organization	Credits: 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Identify developments of business in modern era.

CO2: Select numerous opportunities for a successful businessman.

CO3: Plan the appropriate location for the establishment of business at different regions.

CO4: Compare the working of different forms of business.

CO5: Evaluate the qualities of human staffs working in the organization.

CO6: Create the concept of human value in organizational culture.

Unit	Topics
I	**Business:** Concept, Meaning, Features, Stages ofdevelopment of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of BusinessOrganization, Evolution of Business Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.
II	**Promotion of Business:** Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.
III	**Plant Location:** Concept, Meaning, Importance, FactorsAffecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location.
IV	**Plant Layout –:** Meaning, Objectives, Importance, Types and Principlesof Layout. Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.
V	**Business Combination:** Meaning, Characteristics,Objectives, Causes, Forms and Kinds of Business Combination. Rationalization: Meaning,Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalization and Nationalization.

Suggested Readings:

1. Chopra,S.,Munjal,V.(2023).Business Organisation.JSRPublishing House LLP.
2. Devi,I., Bhowmick,S.(2023).Business Organisation& Management.Ashok Publication.
3. Borah,K.,Debnath,A.,Konwar,J.(2023)Business Organization & Management.Ashok Publications.
4. Mathur,A.(2022). BusinessOrganisation & Management.Taxman Publication.
5. Patrick.A.,lakshmi.T.N.,Padmavathy.R.,P.Sathyavati.(2022).Business Organisation & Management .Himalaya publishing House.
6. Kumar,P.(2023)Business Organisation.S.Chand Publication
7. Krishnamurthy,K.(2022).Textbook of Business Organisation.Global Vision Publishing House.
8. Sharma,F.C. (2021).Business Organisation.S.B.P.D.Publications.

Suggested equivalent online courses &E-Resources:

1. https://www.coursera.org/courses?query=business%20management
2. https://onlinecourses.swayam2.ac.in/nou21_mg03/preview
3. https://www.classcentral.com/course/swayam-bcoc-132-business-organisation-and-management
4. Business Organisation- https://www.youtube.com/watch?v=2TZXH3YE3Hw
5. Promotion of Business - https://www.youtube.com/watch?v=ltmiibmwmH0
6. Plant Location- https://www.youtube.com/watch?v=s17gpfE7VmE
7. Business Combination- https://www.youtube.com/watch?v=XWugOpglECA

Programme: B. Com.	Year: First	Semester: First
Subject: Commerce **Paper:** III – Major (Core)		
Course Code: C010103T	**Course Title:** Business Environment	**Credits:** 3

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Identify the role of economic and business environment in operation of business in India.

CO2: Outline the operation of different institutions in international business environment.

CO3: Analyze the environment of a business from the legal, cultural, political, technological and natural perspectives.

CO4: Explain business analysis of the Local and National environment.

CO5: Evaluate current economic conditions in developing Regional markets and future opportunities.

CO6: Assess the role of micro and macro-economic forces with reference to Global business environment in formulation of trade policy of India.

Unit	Topics
I	**Introduction:** Concept, Significance and Components of Business environment, Factor affecting Business Environment, Micro and Macro environment.
II	**Economic Systems:** Capitalism, Socialism, Communism, Mixed Economy- Public Sector & Private Sector
III	**Industrial Policy -** Brief historical perspective; New industrial policy of India, Socio-economic implications of Liberalization, Privatization and Globalization
IV	**Role of Government in Regulation and Development** of Business; Monetary and Fiscal Policy; EXIM Policy, FEMA;
V	**International Business Environment :**Overview of International Business Environment, GATT ,Current relevance of GATT, Trends in World Trade: WTO-Objectives and role in international trade.

Suggested Readings:

1. Singh, R.K., Maxwell, Sarita and Pandey, Bireshwar (2023) Business Environment (2). Shikha Publisher
2. Cherunilam, F. (2023). Business Environment(1). Himalaya Publishing House.
3. Worthington, I. & Britton, C. (2022). Business Environment (5). FT Prentice Hall, New Delhi.
4. Mishra, S.K. & Puri V. K. (2021) . Business Environment (2). Himalaya publishing House, New Delhi.
5. Prakash, M. (2021). Business Environment (3). S.B.P.D. Publishing House, Agra.
6. Dutt, R.&Sundharam. (2020). Business Environment (6). K.P.M.Indian Economy, S.Chand Delhi.
7. Sinha, R. (2020). Business Environment (4).S.B.P.D.Publishing House, Agra.
8. Sinha, C.V. (2019). Business Environment (10). S.B.P.D.Publishing House, Agra.

Suggested equivalent online courses & E-Resources:

1. https://onlinecourses.swayam2.ac.in/imb22_mg02/preview
2. www.taxmaan.com
3. https://www.coursera.org/learn/global-business-environment
4. Business Environment- https://www.youtube.com/watch?v=QURE9TT230g
5. Economic System- https://inomics.com/teach/top-youtube-channels-to-learn-econometrics-and-economics
6. Industrial Policy- https://www.youtube.com/watch?v=cZbEF5P6ko0

<table>
<tr><td>Programme: B. Com.</td><td>Year: First</td><td>Semester: First</td></tr>
<tr><td colspan="3">Subject: Commerce Paper: IV – Minor (Elective)</td></tr>
<tr><td>Course Code: C010104T</td><td>Course Title: Business Statistics & Analytical Tools</td><td>Credits: 3</td></tr>
<tr><td colspan="3">Course outcomes: Upon successful completion of the course, students will be able to:
CO1: Understand the concepts and importance of statistics in business decision-making.
CO2: Organize, classify, and present business data using statistical techniques and Excel tools
CO3: Calculate and interpret measures of central tendency and dispersion using Excel.
CO4: Apply correlation and regression techniques for business analysis and forecasting.
CO5: Use Excel tools for data analysis, visualization, and business reporting.
CO6: Understand the applications of AI-assisted tools in business data analysis and decision-making.</td></tr>
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Unit	Topics
I	**Introduction to Business Statistics & Analytical Tools:** Meaning, nature and importance of statistics; Types of data; Collection, classification and tabulation of data; Frequency distribution; Applications of statistics in business; Introduction to spreadsheet tools with reference to Microsoft Excel; Data entry, worksheet management and basic spreadsheet operations.
II	**Data Presentation & Measures of Central Tendency :** Diagrammatic and graphical presentation of data – bar diagram, pie chart, histogram and frequency polygon; Measures of central tendency – Mean, Median and Mode; Business applications of averages; Statistical calculations and chart preparation using Microsoft Excel.
III	**Measures of Dispersion & Correlation:** Measures of dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation; Coefficient of Variation; Meaning and types of correlation; Karl Pearson's Coefficient of Correlation; Data interpretation and statistical analysis using Microsoft Excel.
IV	**Regression & Business Forecasting:** Meaning and significance of regression; Simple regression analysis; Regression equations; Trend analysis; Business forecasting techniques; Applications of regression and forecasting in business decision-making using Microsoft Excel.
V	**Business Data Analysis using Excel & AI Tools:** Excel formulas and functions; Data sorting and filtering; Conditional formatting; Pivot Tables and Pivot Charts; Business dashboards and reporting; Introduction to AI-assisted data analysis, visualization and reporting tools.

Course Practical Requirements

(1). Data collection, classification and tabulation exercises.
(2). Preparation of charts and graphs using Microsoft Excel.
(3). Statistical calculations using business datasets.
(4). Computation of measures of central tendency and dispersion using Excel.
(5). Correlation and regression analysis exercises.
(6). Trend analysis and forecasting exercises.
(7). Preparation of Pivot Tables and Pivot Charts.
(8). Creation of simple business dashboards.
(9). Business reporting using spreadsheet tools.
(10). Demonstration of AI-assisted data interpretation and reporting tools.

Suggested Reference Books

(1). Gupta, S.P. – Statistical Methods, Sultan Chand & Sons.
(2). Sharma, J.K. – Business Statistics, Pearson Education.
(3). Levin, Richard I. & Rubin, David S. – Statistics for Management, Pearson Education.
(4). Gupta, S.C. & Kapoor, V.K. – Fundamentals of Applied Statistics, Sultan Chand & Sons.
(5). Black, Ken – Business Statistics: For Contemporary Decision Making, Wiley India.
(6). Das, N.G. – Statistical Methods, McGraw Hill Education.
(7). Walkenbach, John – Microsoft Excel Bible, Wiley.
(8). Evans, James R. – Business Analytics, Pearson.

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce Paper: V – Minor (Elective)		
Course Code: C010105T	Course Title: Digital Productivity & AI Tools	Credits: 2

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Understand digital workplace practices and professional communication requirements in modern business environments.
CO2: Use digital tools for workplace organization, task management and productivity enhancement
CO3: Develop business presentations, professional profiles and visual communication materials using digital platforms.
CO4: Apply collaboration and virtual workplace tools for team coordination and remote work.
CO5: Utilize AI-assisted tools for communication, content creation and workplace productivity
CO6: Demonstrate ethical, secure and responsible use of digital and AI technologies in business organizations.

Unit	Topics
I	**Digital Workplace & Professional Communication**: Digital workplace concepts and evolving nature of work; Professional communication in organizations; Business email writing and email etiquette; Virtual communication and workplace conduct; Digital professionalism; Cyber safety and responsible technology use.
II	**Digital Organization & Productivity Tools:** Digital file and information management; Cloud storage and document sharing; Digital scheduling and calendar management; Task and workflow management; Workplace productivity and time management practices.
III	**Business Presentation & Professional Presence:** Business presentation design principles; Visual communication and infographic creation; Resume and professional profile development; LinkedIn and professional networking basics; Personal branding and professional visibility.
IV	**Collaboration & Virtual Workplace Practices:** Virtual meetings and online meeting etiquette; Team collaboration and communication; Cloud-based file sharing and collaborative working; Remote workplace coordination; Digital project and team management practices.
V	**AI Tools for Business Productivity:** Introduction to Artificial Intelligence and Generative AI; Prompt writing fundamentals; AI-assisted communication and content creation; AI tools for presentations, summaries and workplace tasks; Ethical, responsible and effective use of AI in business environments.

Course Practical Requirements

(1). Professional email writing exercises.
(2). Digital file management and cloud storage activities using Google Drive or OneDrive.
(3). Digital scheduling and task management exercises using Google Calendar, Trello or Notion.
(4). Business presentation and infographic creation using PowerPoint or Canva.
(5). Resume preparation and LinkedIn profile development.
(6). Virtual meeting and collaboration activities using Google Meet, Microsoft Teams or Zoom.
(7). Team-based digital collaboration exercises.
(8). AI-assisted content creation and summarization activities.
(9). AI-assisted presentation and report preparation.
(10). Workplace productivity exercises using digital and AI tools.

Suggested Reference Books

(1). Bovee, C.L. & Thill, J.V. – Business Communication Today, Pearson.
(2). Guffey, M.E. & Loewy, D. – Essentials of Business Communication, Cengage.
(3). Alexis Leon & Mathews Leon – Fundamentals of Information Technology, Vikas Publishing House.
(4). Joan Lambert – Microsoft Office 365 Step by Step, Microsoft Press.

(5). Ethan Mollick – Co-Intelligence: Living and Working with AI. (6). Bernard Marr – Generative AI in Practice.
Suggested Online Learning Platforms (1). SWAYAM – https://swayam.gov.in (2). NPTEL – https://nptel.ac.in (3). National Digital Library of India (NDLI) – https://ndl.iitkgp.ac.in (4). e-PG Pathshala – https://epgp.inflibnet.ac.in (5). DIKSHA – https://diksha.gov.in (6). FutureSkills Prime – https://futureskillsprime.in (7). Microsoft Learn – https://learn.microsoft.com (8). LinkedIn Learning – https://www.linkedin.com/learning

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010201T	Course Title: Financial and Computerized Accounting	Credits: 4

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Outline the Accounting Principles, concepts and conventions in relation to Global Accounting Standards.

CO2: List the influence of accounting in divergent business statement Regionally and Locally.

CO3: Utilize different methods for enhancing sales Locally and Nationally.

CO4: Compile accounting statements for Regional business operations.

CO5: Design financial statements to create financial stability.

CO6: Predict future mislaying by using analytical skills.

Unit	Topics
I	**Financial Accounting:** Nature and scope of Accounting, Role and Objectives of Financial accounting. **Errors and Their Rectification:** Introduction to errors, types of errors, rectification of error, after preparation of trial balance
II	**Bank Reconciliation Statement:** Meaning and definition, causes of difference between two balances, method of reconciliation, and preparation of BRS with cash book balance, preparation of BRS with Pass book balance.
III	**Ratio Analysis:** Meaning, Scope and Definition, objectives, advantages, limitation of ratio analysis, Different types of ratios.
IV	**Financial Statements**: Cash flow Statement: Meaning, objectives and its Preparation. Fund flow Statement: Meaning, objectives and its Preparation.
V	**Introduction To Computerized Accounting** and Accounting Information System {AIS}: Introduction To Computers (Elements, Capabilities, Limitations of Computer System). Introduction To Operating Software, Utility Software and Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System. **Computerized Accounting Systems**:Computerized Accounts by using any popular accounting software.

Suggested Readings:

1. Tulsian.P.C., Tulsian, Tushar. (2023).Financial Accounting. S Chand & Company Ltd
2. Reddy,T.S., Murthy,A.(2023).Financial Accounting. Margham Publications.
3. Singh,P., &Mohan,M.(2022).Financial Accounting & Analysis. Thakur Publications.
4. Rao, G.C.(2022).Financial Accounting. Commercial Law House.
5. Shukla, S.M.,(2022).Financial Accounting(51st Ed).Sahitya Bhawan Publications.
6. Monga ,J.R., &Bhadhaur, R.F.(2022). Financial Accounting. Scholar Tech Press.
7. Arora, M.N., Achalapathi, K.V., &Brinda,S.(2021). Financial Accounting. Taxmann Publication.
8. Singh, S.(2023). Computerized Accounting (2). SIA publisher .
9. Devil, K. (2023).Computerized Accounting (3). Distribution pvt Ltd.
10. Manoj. (2023). Computerized Accounting (2). Sahitya Bawan.

Suggested equivalent online courses &E-Resources:

1. www.accountingtools.com
2. www.principlesofaccounting.com
3. www.open.edu/openlearn/money-management/accounting-and-finance
4. www.accountingverse.com/lectures
5. Computerised Accounting- https://www.youtube.com/watch?v=BDTZuM7T4Kw
6. Computerised accounting System- https://www.youtube.com/watch?v=bXfq_ZiZbSE

Programme: B.Com.	Year: First	Semester: Second

Subject: Commerce Paper: II – Major (Core)

Course Code: C010202T	Course Title: Essentials of E-commerce	Credits: 3

Course outcomes: Upon successful completion of the course students will be able to :
CO1: Select rudiments of Commerce and Business for Global E-Commerce.
CO2: Outline different online services for widening business and fabricating employability.
CO3: Utilize emerging technologies for increasing sales Regionally, Locally and Nationally.
CO4: Apply critical marketing skills for a diverse business environment.
CO5: Design an effective information system for speedy delivery of goods Nationally.
CO6: Evaluate analytical models of E-Governance for enhancing Equality, Diversity And Inclusivity in Global E-Commerce.

Unit	Topics
I	**Internet and Commerce:** Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.
II	**Application in B2C:** Consumers Shopping Procedureon The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel TourismServices; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.
III	**Application in B2B:** Applications of B2B; Key Technologies for B2B, Characteristics of The SupplierOriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.
IV	**Applications in Governance**: EDI In Governance; E Government; E Governance Applications Of TheInternet, Concept Of Government-To-Business,Business-To-Government And Citizen-To-Government
V	E-Governance:Meaning ,concepts, objectives, E-Governance Models; Stages of E-Governance Development, Private Sector Interface in E Governance.

Suggested Readings:

1. De,Subhabrata.(2023).Fundamentals of E- Commerce.Arambagh Book House.
2. Das,D.(2023) E- Commerce. Ashok Book Stall.
3. Bapat,G.(2022).Essentials of E- Commerce. Nirali Prakashan .
4. Mallick,M.K.(2022).Essentials of E- Commerce. S.B.P.D. Publications.
5. Kumar,A.,Sen,S.,(2022).Essentials of E Commerce .Sahitya Bhavan Publishing.
6. Srivastava,S.,Singh,V.,&Goyal,M.(2022).Essentials of E-Commerce. Sahitya Bhawan Publication.
7. Madan,S.(2022).E-Commerce.Scholar Tech Press.
8. Tangri,A.(2021).E-Commerce.V.K.Global Publications.
9. Dey,S.K.(2020).Introduction to E Commerce. V.K.Global Publications
10. Suarker.S.P.(2020).E-Commerce Business.Zen Marcus SRL Publishing House.

Suggested equivalent online courses & E-Resources:
1. https://www.coursera.org/courses?query=e-commerce
2. https://www.udemy.com/topic/e-commerce/
3. https://www.edx.org/learn/ecommerce
4. https://www.drip.com/blog/best-e-commerce-courses
5. Essentials of E-Commerce- https://www.youtube.com/watch?v=25F9zWZfo50
6. Application in B2C-https://www.youtube.com/watch?v=u3PzilDfQro
7. Application in B2B-https://www.youtube.com/watch?v=54pEkj17bnI

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce Paper: III – Major (Core)		
Course Code: C010203T	Course Title: Business Economics	Credits: 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Outline elasticity of demand and examine how the market revolves around it.

CO2: Identify business economic variables in business ambience.

CO3: Plan profit maximization policies through pricing and profit Management techniques in Global context

CO4: Analyze local market structure and profuse pricing techniques.

CO5: Create a Global Economic Environment.

CO6: Evaluate different theories and concepts helpful in entrepreneurial development.

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

Suggested Readings:

1. Salwan,P.M., Jindal, P.(2023).Business Economics.Taxman Publications.
2. Kushwah,J.S.(2023).Business Economics.Sankalp Publication.
3. Kapila, U. (2021). Indian Economy: Performance and Policies. Academic Foundation.
4. McConnell, C. R., Brue, S. L., Flynn, S. M. (2020). Economics: Principles, Problems, and Policies (22nd ed.). McGraw-Hill Education.
5. Lipsey, R. G., Steiner, P. O., Purvis, D. D. (2020). Economics (14th ed.). Pearson.
6. Mansell, R.,Edward, W. (2020).Advanced Introduction to Platform Economics (3).Edward Elger Publishing.
7. Ahuja, H L.(2019).Advanced economic Theory.(6). S chand& company Ltd.

8. Samuelson, P. A., Nordhaus, W. D., & Fisher, A. (2019). Economics (21st ed.). McGraw-HillEducation.
9. Dwivedi, D. N. (2019). Managerial Economics. Vikas Publishing House.
10. Lipsey, R. G., Steiner, P. O., Purvis, D. D. (2018). Business Economics: Theory and Application. Oxford University Press.

Suggested equivalent online courses &E-Resources:

1. www.nber.org
2. www.worldbank.org
3. www.swayam.gov.in
4. https://masters.econ.umd.edu/landing-page/f1visa-
5. https://www.iedconline.org/index.php?src=events&category=Training
6. https://acumenacademy.org/courseCatalog/
7. Introduction to Business Economics- https://www.youtube.com/watch?v=JNdQVPEVURU
8. Theory Of Cost- https://www.youtube.com/watch?v=sudwkdmD8pQ
9. Perfect Competition- https://www.youtube.com/watch?v=APv59nWyFYw
10. Business Cycle- https://www.youtube.com/watch?v=BRwezLnN5G0

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce Paper: IV – Minor (Elective)		
Course Code: C010204T	Course Title: Human Resource Management	Credits: 3

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Explain the concepts, functions and strategic role of Human Resource Management in organizations.
CO2: Apply workforce planning, recruitment, selection and employee development concepts in organizational contexts.
CO3: Analyze performance management, compensation, employee engagement and employee relations practices.
CO4: Understand the role of digital technologies and AI applications in modern HR management.
CO5: Interpret basic HR metrics and evaluate employee experience initiatives.
CO6: Examine emerging workforce trends and their implications for human resource management.

Unit	Topics
I	**Introduction of Human Resource Management** Meaning, nature, scope and objectives of Human Resource Management; Evolution from Personnel Management to Strategic Human Resource Management; Functions and significance of HRM; Role and competencies of HR professionals; Human Capital as a strategic organizational resource; HR challenges in contemporary organizations; Introduction of HRD.
II	**Talent Acquisition and Employee Development** Human Resource Planning; Job Analysis, Job Description and Job Specification; Recruitment and Selection Process; Employee Induction and Onboarding; Employee Learning, Development and Talent Management.
III	**Managing Employee Performance and Rewards** Performance Management System and its significance; Performance Appraisal Methods; Compensation and Benefits; Employee Recognition, Engagement and Retention; Employee Relations and Grievance Handling; Employee Welfare and Work-Life Balance.
IV	**Digital HR and AI Applications** Digital Transformation in Human Resource Management; Human Resource Information Systems (HRIS); Employee Self-Service Systems and Digital HR Platforms; AI Applications in Recruitment, Learning and Performance Management; Remote and Hybrid Workforce Management; Ethical Issues in AI-enabled HR Practices.
V	**Employee Experience, Workforce Analytics and Future Workforce** Employee Experience and Employee Lifecycle; factors influencing employee experience and organizational effectiveness; Introduction to HR Metrics and Workforce Analytics; role of workforce data in managerial decision-making; Basic HR Metrics—employee turnover, retention, time-to-hire and employee satisfaction; Diversity, Equity and Inclusion (DEI) and inclusive workplace practices; Emerging Workforce Models—gig workforce, remote work, hybrid work and flexible employment arrangements; Future of Work—impact of AI, automation and emerging technologies on workforce management, reskilling and continuous learning.
Course Practical Requirements	(1). Preparation of Job Descriptions and Job Specifications for different organizational roles. (2). Recruitment, selection and interview simulation exercises. (3). Employee induction and onboarding plan preparation. (4). Training need identification and employee development planning. (5). Performance appraisal and employee engagement case analysis. (6). Grievance handling and workplace conflict resolution case studies. (7). Exposure to HRIS and AI-enabled HR applications through demonstrations and case discussions.

	(8). Interpretation of basic HR metrics and workforce reports. (9). Study and presentation of contemporary HR practices adopted by organizations.
Suggested Reference Books	(1). Dessler, Gary – *Human Resource Management*, Pearson Education. (2). Aswathappa, K. – *Human Resource Management*, McGraw Hill Education. (3). Rao, P. Subba – *Personnel and Human Resource Management*, Himalaya Publishing House. (4). Gupta, C.B. – *Human Resource Management*, Sultan Chand & Sons. (5). Rao, V.S.P. – *Human Resource Management*, Taxmann Publications. **(6).** Pattanayak, Biswajeet – *Human Resource Management*, PHI Learning.
Suggested Online Learning Platforms	SWAYAM – https://swayam.gov.in NPTEL – https://nptel.ac.in e-PG Pathshala – https://epgp.inflibnet.ac.in National Digital Library of India – https://ndl.iitkgp.ac.in DIKSHA – https://diksha.gov.in

Programme: B. Com.	**Year:** First	**Semester:** Second
Subject: Commerce **Paper:** V – Minor (Elective)		
Course Code: C010205T	**Course Title:** Indian Economy for Business	**Credits:** 2

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Explain the structure, characteristics and performance indicators of the Indian economy.
CO2: Understand the impact of economic reforms, fiscal policy and monetary policy on business organizations
CO3: Analyze the role of government initiatives, MSMEs and entrepreneurship in economic development.
CO4: Examine India's integration with the global economy through trade, FDI and EXIM policies.
CO5: Evaluate contemporary economic trends and challenges affecting businesses.
CO6: Assess the implications of emerging economic developments for business growth and sustainability.

Unit	Topics
I	**Overview of Indian Economy:** Meaning and scope of economy; Characteristics of the Indian economy; Structure of the Indian economy—Agriculture, Industry and Services sectors; National Income—concept and significance; Human Development Index (HDI); Economic growth and economic development.
II	**Economic Reforms and Government Policies**: Economic Planning in India; Liberalization, Privatization and Globalization (LPG) Reforms; NITI Aayog and policy framework; Industrial policy and economic reforms; Fiscal Policy and its impact on business; Monetary Policy and role of Reserve Bank of India (RBI); Union Budget and its significance for business; Ease of Doing Business initiatives.
III	**Business Environment and Development Initiatives**: Micro, Small and Medium Enterprises (MSMEs) and their contribution to the economy; Startup ecosystem in India; Make in India, Startup India, Stand-Up India and Atmanirbhar Bharat initiatives; Infrastructure development and its role in business growth; Financial inclusion initiatives; Digital India and Digital Economy initiatives.
IV	**India and the Global Economy**: India's role in the global economy; Foreign Direct Investment (FDI); International Trade and Balance of Trade; Export-Import (EXIM) Policy; Export promotion measures and trade policies; Trade agreements and regional economic cooperation; India's participation in Global Value Chains; Opportunities and challenges of globalization for Indian businesses.
V	**Emerging Economic Trends and Challenges**: Inflation and unemployment; Sustainable development and Green Economy; Digital Economy and emerging technologies; Skill development and future workforce requirements; Contemporary economic challenges and their business implications; India's growth prospects in a changing global environment.

Course Practical Requirements

(1). Analysis of recent Union Budget highlights and their business implications.
(2). Study of major government initiatives such as Startup India and Make in India.
(3). Sector-wise analysis of Agriculture, Industry and Services contributions to GDP.
(4). Case studies on successful Indian startups and MSMEs.
(5). Analysis of economic indicators such as GDP, inflation and unemployment.
(6). Study of FDI trends and their impact on Indian industries.
(7). Preparation of reports on India's position in global trade.
(8). Discussion and presentation on emerging economic challenges.
(9). Analysis of digital economy initiatives and their business impact.
(10). Review of current economic developments through newspapers and economic surveys.

Suggested Reference Books

(1). Mishra & Puri – *Indian Economy* (Himalaya Publishing House)
(2). Ramesh Singh – *Indian Economy* (McGraw Hill Education)
(3). Datt & Sundaram – *Indian Economy* (S. Chand Publishing)
(4). Francis Cherunilam – *Business Environment* (Himalaya Publishing House)
(5). Shaikh Saleem – *Business Environment* (Pearson Education)

	(6). K. Aswathappa – *Business Environment* (Himalaya Publishing House) (7). Economic Survey of India (Latest Edition) (8). Government of India Budget Documents (Latest Edition)
Suggested Online Learning Platforms	(1). SWAYAM – https://swayam.gov.in (2). NPTEL – https://nptel.ac.in (3). National Digital Library of India (NDLI) – https://ndl.iitkgp.ac.in (4). e-PG Pathshala – https://epgp.inflibnet.ac.in (5). Ministry of Finance, Government of India – https://www.finmin.nic.in (6). NITI Aayog – https://www.niti.gov.in (7). Reserve Bank of India (RBI) – https://www.rbi.org.in (8). Ministry of Commerce & Industry – https://www.commerce.gov.in (9). Economic Survey of India – https://www.indiabudget.gov.in/economicsurvey (10). Invest India – https://www.investindia.gov.in

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010301T	Course Title: Income Tax Law and Accounts	Credits: 4

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Identify the residential status of an individual and the assessment of his income.

CO2: List out numerous benefits/ deductions availed under Income Tax Act.

CO3: Compute income of assessee from all five heads of Taxable Income

CO4: Analyze total taxable income and total tax liability of an individual assessee involved in Business and Profession.

CO5: Design problem solving skills to resolve Local and Regional income tax issues.

CO6: Evaluate the significance of Tax Laws at National and Global level.

Unit	Topics
I	**Taxation Policy** of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, TotalIncome, Assessment Year & Previous Year.
II	Agricultural Income ; Meaning, definition , types of Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.
III	**Income from Salaries**, Income from House Property. Profits and Gains of Business and Profession,Depreciation.
IV	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.
V	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.

Suggested Readings:

1. Singhania, V. K ., Singhania, M. (2023). Income Tax Including Gst. (Revised) Taxmann Publication.
2. Aggarwal,K.R. (2023). Income Tax. Bharat Law House.
3. Jain,R.K.(2023). Income Tax Law And Account,(1).Sbpd.
4. Mehrotra,H.C.,Goyal,S.P.(2023).Problem And Solution In Income Tax.(39). Sathiya Bhawan Publication.
5. Trivedi,Ravi R.(2023).Law Of Income Tax(9). Ascent Publication.
6. Goyal,S.P.(2022). Fundamentals Of Income Tax(1). Sathiya Bhawan Publication.
7. Pithisaria.(2022). Law And Practice Of Income Tax(1).Taxmann Publication.
8. Mehrotra,H.C.(2022). Income Tax Law And Account (63). Sathiya Bhawan Publication.
9. Jain,P.K.(2022). Income Tax Law And Account(1). Sbpd Publication.

Suggested equivalent online courses & E-Resources:

1. https://www.Bloomsbury.com/in/academic/accounting-tax
2. https://www.taxmaan.com
3. https://www.google.co.in/books/edition/Problems_and_Solutions_in_Income_Tax_inc/ulL9DwAAQBAJ?hl=en
4. https://www.google.co.in/books/edition/Income_Tax_Law_Accounts_by_Dr_R_K_Jain_2/SrX4DwAAQBAJ?hl=en
5. Concept of Income Tax- https://www.youtube.com/channel/UC-le1Uh6DI1oHjVxKck6Hpw
6. Income from Salary- https://www.youtube.com/live/xw-bQEKiSus?app=desktop
7. Basis of Charge- https://www.youtube.com/watch?v=6DPAzPPln5g
8. Total Income- https://www.youtube.com/watch?v=9uHcqABlyFA

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010302T	Course Title: Business Management	Credits: 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Identify concepts, laws and norms of Business Management for entrepreneurial development.

CO2: Outline the relevant method and techniques of Business Management for solving National and Global issues.

CO3: Analyse divergent threats and opportunities associated with business at Regional level.

CO4: Compare ethical postulates for the sustainability of business in the society.

CO5: Evaluate countless techniques of leadership, motivation and performance Management at Local level.

CO6: Critique the traditional techniques and resistance to change.

Unit	Topics
I	**Discuss the Management Practices in Indian** "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas ofManagement; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.
II	**Planning and Decision Making:** Scientific Management by F.W. Taylor; Administrative Theory by Henry Fayol; Planning – meaning, importance and process; Types of plans; Decision-making process; Management by Objectives (MBO) and Management by Exception.
III	**Organizing and Staffing:** Principles of organization; Organization structure; Delegation and decentralization; Coordination; Staffing process; Recruitment, selection and training basics.
IV	**Directing and Leadership:** Meaning and importance of directing; Principles of directing; Leadership and leadership styles; Motivation and motivational theories –Maslow and Herzberg; Teamwork and coordination; Supervision and interpersonal relations.
V	**Controlling and Emerging Trends:** Meaning and process of controlling; Techniques of managerial control; Business ethics and social responsibility; Digital transformation in management.

Suggested Readings:

1. Borah,K.,Debnath,A.,&Konwar,J.(2023)Business Organization & Management.Ashok Publications.
2. Bhatt,S.J.(2023).Business Management.Redshine Publication.
3. Patrick.A.,Lakshmi.T.N.,Padmavathy.R.,&Sathyavati,P.(2022).Business Organisation & Management. Himalaya Publishing House.
4. Mathur,A.(2022).Business Organisation & Management.Taxman Publication.
5. Sahu,S.K.,Chandra.D.,&Agarwal,R.C.(2022).Business Organisation& Management .SBPD Publications.
6. Agarwal,R.C.(2022).VyavasayikSanghathan Evam Prabandhan.SB.P.D Publications.
7. Grant, R. M. (2021). Contemporary Strategy Analysis: Text and Cases. Wiley.
8. Dess, G. G., Lumpkin, G. T., Eisner, A. B., & McNamara, G. (2021). Strategic Management: Creating Competitive Advantages. McGraw-Hill Education.

Suggested equivalent online courses &E-Resources:

1. https://sloanreview.mit.edu/
2. https://www.kellogg.northwestern.edu/kellogg-insight/
3. https://www.gsb.stanford.edu/insights
4. https://www.garyfox.co/best-web-hosting-services/
5. http://bitly.com/
6. www.futurelearn.com/courses/introduction-to-business-management5.
7. Planning- https://www.youtube.com/watch?v=yFQeED4Jx_4
8. Direction- https://www.youtube.com/watch?v=mqSxgzRg7fw
9. Controlling- https://www.youtube.com/watch?v=k9GEPk2E1X4

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce **Paper:** III – Major (Core)		
Course Code: C010303T	**Course Title:** Inventory Management	**Credits:** 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Outline regional and local factors that impact inventory management.

CO2: Identify the sustainable practices in inventory management Nationally and Globally.

CO3: Analyze the impact of inventory management on employability.

CO4: Apply the importance of ethical conduct in supply chain management.

CO5: Create an effective inventory management system for managing growth and scalability.

CO6: Design an ethical sourcing and procurement of inventory.

Unit	Topics
I	**Inventory Management:** Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management,perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.
II	**Concept and Valuation of Inventory**: Concept and Objectives of Inventory, Need for holdingInventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.
III	**Management of Working Capital**: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.
IV	**Inventory Control:** Concept and Meaning ofInventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels.
V	**Inventory Inaccuracy;** Meaning , definition, objectives, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.

Suggested Readings:

1. Goel,R.,&Pandey,B.K.(2022).Inventory Management. Sahitya Bhawan Publications.
2. Saxena,J.K.,&Tyagi,R.K.(2022).Inventory Management. SBPD Publications.
3. Rangarajan,R.V.(2022).Warehouse & Inventory Management.Notion Press.
4. Jones,K.(2020). Inventory Management for Competitive Advantage.Routledge Publishers.
5. Kornafel,P.(2020). Inventory Management Volume -2.Authorhouse Publisher.
6. Jaber,M.Y.(2019).Inventory Management.CRC Press.
7. Muller, M.(2019).Essentials of Inventory Management. Harper Collins
8. Kok,D.T.(2018). Inventory Management. Now Publishers.

Suggested equivalent online courses & E-Resources:

1. https://www.udemy.com/course/ia-inventory-academy-introduction-to-inventory-management/
2. https://www.coursera.org/courses?query=inventory
3. https://www.classcentral.com/subject/inventory-management
4. Inventory Management- https://www.youtube.com/watch?v=NR8izrxsX2k
5. Valuation of Inventory-https://www.youtube.com/watch?v=157TYXV6rcA
6. Working Capital- https://www.youtube.com/watch?v=g9signBlU3M
7. Inventory Control-https://www.youtube.com/watch?v=yy5VHKUqGpM

Programme: B. Com.	Year: Second	Semester: Third
Subject: Commerce Paper: IV – Minor (Elective)		
Course Code: C010304T	Course Title: Business Law & Ethics	Credits: 2

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Understand the legal framework governing business transactions and commercial activities.
CO2: Apply the principles of contract law and consumer protection in business situations
CO3: Explain the legal aspects of different forms of business organizations and corporate governance
CO4: Examine ethical issues and responsibilities in business decision-making
CO5: Understand legal and regulatory challenges associated with digital business and emerging technologies.
CO6: Evaluate contemporary legal and ethical issues affecting business organizations.

Unit	Topics
I	**Business Contracts and Commercial Agreements**: Nature and sources of Business Law; Indian Contract Act, 1872—Essentials of a Valid Contract, Offer and Acceptance, Consideration, Capacity of Parties, Free Consent; Performance of Contracts; Breach of Contract and Remedies; Quasi Contracts; E-Contracts and Digital Agreements.
II	**Sale of Goods and Consumer Protection**: Sale of Goods Act, 1930—Formation of Contract of Sale, Conditions and Warranties, Rights and Duties of Buyer and Seller, Unpaid Seller; Consumer Protection Act, 2019; Consumer Rights; Product Liability; Unfair Trade Practices; Consumer Dispute Redressal Mechanism.
III	**Business Organizations and Commercial Laws** : Legal aspects of Sole Proprietorship, Partnership, Limited Liability Partnership (LLP) and Companies; Introduction to Companies Act, 2013; Corporate Governance Concepts; Directors and Corporate Responsibilities; Business Compliance and Regulatory Framework; MSME-related legal provisions.
IV	**Business Ethics, Corporate Responsibility and Intellectual Property** : Concept and importance of Business Ethics; Ethical Decision-Making in Organizations; Corporate Social Responsibility (CSR); Stakeholder Responsibility; Intellectual Property Rights—Copyright, Trademark and Patent; Ethical issues in marketing, finance and human resources.
V	**Digital Business Laws and Emerging Legal Issues**: Information Technology Act, 2000 (Overview); Data Privacy and Data Protection; Cyber Security and Cyber Crimes; Legal and Ethical Issues in E-Commerce; Digital Payments and FinTech Regulations; Artificial Intelligence and Emerging Technology Challenges; Alternative Dispute Resolution (ADR)—Arbitration and Mediation.

Course Practical Requirements

1. Analysis of business contract cases.
2. Case studies on consumer protection disputes.
3. Study of corporate governance practices in leading companies.
4. Examination of CSR initiatives of Indian organizations.
5. Intellectual Property Rights case analysis.
6. Digital business and cyber law case studies.
7. Ethical dilemma discussions and role plays.
8. Legal compliance review of a business organization.
9. Analysis of AI-related ethical issues.
10. Group presentation on emerging legal challenges in business.

Suggested Reference Books

1. N.D. Kapoor – *Elements of Mercantile Law* (Sultan Chand & Sons)
2. M.C. Kuchhal & Vivek Kuchhal – *Business Law* (Vikas Publishing House)
3. P.C. Tulsian & Bharat Tulsian – *Business Law* (McGraw Hill Education)
4. C.S. V. Murthy – *Business Ethics and Corporate Governance* (Himalaya Publishing House)
5. Fernando A.C. – *Business Ethics and Corporate Governance* (Pearson Education)
6. Sharma, J.P. – *Corporate Governance, Business Ethics and CSR* (Ane Books)
7. Bare Act: Consumer Protection Act, 2019

	8. Bare Act: Information Technology Act, 2000
Suggested Online Learning Platforms	(1). SWAYAM https://swayam.gov.in (2). NPTEL https://nptel.ac.in (3). National Digital Library of India (NDLI) https://ndl.iitkgp.ac.in (4). e-PG Pathshala https://epgp.inflibnet.ac.in (5). Harvard Online https://online.hbs.edu (6). Coursera https://www.coursera.org (7). Ministry of Corporate Affairs (MCA) https://www.mca.gov.in (8). Intellectual Property India https://ipindia.gov.in (9). Indian Kanoon https://indiankanoon.org

<table>
<tr><td>Programme: B.Com.</td><td>Year: Second</td><td>Semester: Third</td></tr>
<tr><td colspan="3">Subject: Commerce Paper: V – Minor (Elective)</td></tr>
<tr><td>Course Code: C010305T</td><td>Course Title: Operations & Supply Chain Management</td><td>Credits: 3</td></tr>
<tr><td colspan="3">Course outcomes: Upon successful completion of the course, students will be able to:
CO1: Understand the concepts, scope, and importance of operations and supply chain management in organizations.
CO2: Analyze operational processes and planning decisions for improving organizational efficiency and productivity.
CO3: Apply inventory and quality management concepts in business operations.
CO4: Examine the role of logistics and supply chain activities in creating customer value.
CO5: Understand the impact of technology, analytics, and sustainability on operations and supply chains.
CO6: Evaluate operational and supply chain challenges in contemporary business environments.</td></tr>
<tr><th>Unit</th><th colspan="2">Topics</th></tr>
<tr><td>I</td><td colspan="2">Introduction to Operations Management
Meaning, scope and importance of Operations Management; Production and Operations Systems; Manufacturing and Service Operations; Functions and responsibilities of Operations Managers; Operations Strategy and Competitiveness; Productivity and Efficiency in Business Operations.</td></tr>
<tr><td>II</td><td colspan="2">Operations Planning and Control
Process Design and Process Selection; Capacity Planning; Facility Location and Layout; Forecasting Concepts and Business Applications; Production Planning and Scheduling; Introduction to Project Management; Quality Management Concepts and Continuous Improvement.</td></tr>
<tr><td>III</td><td colspan="2">Inventory and Quality Management
Inventory Management: Meaning, objectives and importance; Types of Inventory; Inventory Control Techniques; Economic Order Quantity (EOQ) Concept; Reorder Level and Safety Stock; Quality Management and Quality Assurance; Total Quality Management (TQM); Kaizen and Six Sigma Concepts.</td></tr>
<tr><td>IV</td><td colspan="2">Supply Chain and Logistics Management
Meaning and Importance of Supply Chain Management; Components of Supply Chain; Procurement and Sourcing; Logistics and Distribution Management; Warehousing and Transportation; Supply Chain Coordination and Integration; Customer Service and Supply Chain Performance; Global Supply Chain Challenges.</td></tr>
<tr><td>V</td><td colspan="2">Technology, Sustainability and Future of Supply Chains
Digital Transformation in Operations and Supply Chains; Enterprise Resource Planning (ERP) Systems; E-Commerce and Omnichannel Supply Chains; Data Analytics and Artificial Intelligence in Operations; Industry 4.0 Concepts; Sustainable and Green Supply Chains; Supply Chain Resilience and Risk Management; Emerging Trends in Operations and Supply Chain Management.</td></tr>
<tr><td colspan="3">Course Practical Requirements
(1). Study and mapping of manufacturing and service operation processes.
(2). Facility layout and process design exercises.
(3). Inventory management and EOQ calculations.
(4). Quality management case studies.
(5). Supply chain mapping of selected products and industries.
(6). Logistics and distribution network analysis.
(7). Case studies on Amazon, Flipkart, Reliance Retail, DHL and other leading supply chain organizations.
(8). ERP and digital supply chain demonstrations.
(9). Analysis of AI and automation applications in supply chain management.</td></tr>
</table>

	(10). Group project on operational efficiency or supply chain improvement.
Suggested Reference Books	
	(1). Heizer, Render & Munson – *Operations Management* (Pearson Education) (2). Krajewski, Malhotra & Ritzman – *Operations Management: Processes and Supply Chains* (Pearson Education) (3). Russell & Taylor – *Operations and Supply Chain Management* (Wiley India) (4). Sunil Chopra & Peter Meindl – *Supply Chain Management: Strategy, Planning and Operation* (Pearson Education) (5). B. Mahadevan – *Operations Management: Theory and Practice* (Pearson Education) (6). P. Rama Murthy – *Production and Operations Management* (New Age International)
Suggested Online Learning Platforms	
	(1). SWAYAM https://swayam.gov.in (2). NPTEL https://nptel.ac.in (3). National Digital Library of India (NDLI) https://ndl.iitkgp.ac.in (4). e-PG Pathshala https://epgp.inflibnet.ac.in (5). MIT OpenCourseWare https://ocw.mit.edu (6). Coursera https://www.coursera.org (7). edX https://www.edx.org (8). SAP Learning https://learning.sap.com (9). IBM SkillsBuild https://skillsbuild.org (10). Google Cloud Skills Boost https://www.cloudskillsboost.google

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010401T	Course Title: Cost Accounting	Credits: 4

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Identify the importance of material control and its pricing at Regional level.

CO2: Outline the various cost concepts involved in National business.

CO3: Compare the divergent methods of cost allocation to per unit of production.

CO4: Apply the different methods and techniques of costing for optimization of profit and better industrial performance.

CO5: Evaluate cost control methods for manufacturing and service industries Nationally.

CO6: Design a stringent waste control system and techniques for entrepreneurial development.

Unit	Topics
I	**Introduction:** Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Differencebetween Cost and Financial Accounting, Classificationof Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.
II	**Labour:** Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time andOvertime. Methods of Wage Payment and Incentive Plans, Labour Turnover. **Overheads:** Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primaryand Secondary Distribution), Machine Hour Rate.
III	**Unit Output Costing**: Concept of and Need for UnitOutput Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.
IV	**Process Costing:** Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage;Treatment of Joint Product and By-product.
V	**Contract Costing:** Preparation of Contract Account, Determination of Profit on Completed and UncompletedContracts; Operating Costing.

Suggested Readings:

1. Lal, J., Srivastava, S., Singh M.(2023). Cost Accounting: Text, Problem and Cases (6th ed.). McGraw-Hill.
2. Mehta, K.B. (2022). Cost Accounting (1st ed.). SBPD Publications.
3. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2021). Management Accounting: Information for Decision-Making and Strategy Execution (8th ed.). Pearson.
4. Gupta, P.S., Sharma, A., Garg, S. (2020). Cost Accounting. VK Global Publications Pvt Ltd.
5. Horngren, C. T., Datar, S. M., Rajan, M. V. (2020). Cost Accounting: A Managerial Emphasis (17th ed.). Pearson.
6. Bhimani, A., & Langfield-Smith, K. (2019). Management and Cost Accounting. Pearson.
7. Drury, C. (2019). Management and Cost Accounting. Cengage Learning.
8. Eldenburg, L., Wolcott, S., & Chen, P. (2018). Cost Management: Measuring, Monitoring, and Motivating Performance. John Wiley & Sons.
9. Hansen, D. R., & Mowen, M. M. (2018). Cost Management: Accounting and Control. Cengage Learning.

Suggested equivalent online courses & E-Resources:

1. https://online.tapmi.edu.in/
2. https://www.coursera.org/courses?query=cost%20accounting
3. https://www.udemy.com/topic/cost-accounting/
4. https://onlinecourses.nptel.ac.in/noc19_mg38/preview
5. Introduction to Cost and Management Accounting- https://www.youtube.com/watch?v=5oSpcl3e4Dw
6. Overheads- https://www.youtube.com/channel/UCvcyDdQ4rmemXlEGisLGjYw
7. Process Costing-https://www.youtube.com/watch?v=7x1Y2apUx-I
8. Unit Output Costing-https://www.youtube.com/watch?v=0MCc5v94SV4

Programme: B.Com.	**Year:** Second	**Semester:** Fourth
Subject: Commerce **Paper:** II – Major (Core)		
Course Code: C010402T	**Course Title:** Fundamentals of Marketing	**Credits:** 3

Course outcomes: Upon successful completion of the course students will be able to :
CO1: Outline the scope, concepts, frameworks and tools used in Global marketing.
CO2: Select the appropriate theories, frameworks and tools to solve Local marketing problems.
CO3: Analyze ethical and environmental concerns linked to marketing activities.
CO4: Apply firm's Regional marketing environment information to identify market segmentation strategies.
CO5: Evaluate market research information to develop marketing promotional strategies.
CO6: Assess different pricing strategies to penetrate the product in Local market.

Unit	Topics
I	**Introduction:** Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. **Consumer Behaviour – An Overview**: Consumerbuying process; Factors influencing consumer buying decisions.
II	**Market Selection:** Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. **Product:** Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.
III	**Pricing:** Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. **Promotion:** Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.
IV	**Distribution**: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.
V	**Retailing:** Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. **Recent developments in marketing:** Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.

Suggested Readings:

1. Kotler, (2023). Principle Of Marketing (19). Pearson.
2. Kothari,N.S.,&Agarwal,R.C.(2023).Fundamental of Marketing.S.B.P.D.Publications.
3. Spencer,S.(2023).Marketing Fundamentals.IngramSpark Publisher.
4. Sharma,F.C.(2023).Fundamentals of Marketing.S.B.P.D.Publications.
5. Noel,G.V.,Athar,S.,Gupta,A.K.(2023) Fundamentals of Marketing. Thakur Publications Pvt Ltd
6. Malkar,V.R.(2023). Basics of Marketing.IIPIterative International Publishers.
7. Jain,S.C.(2022).Fundamentals of Marketing.Sahitya Bhawan Publications.
8. Hill Graw M.C ,(2022). Digital Marketing (3). Mcgraw Hill Education (India) Pvt.Ltd.Haryana.
9. Kotler, P., & Keller, K. L. (2021). Marketing management (16th ed.). Pearson.
10. Kumar, A. (2021).Marketing Management (4). Sahitya Bhawan Publication Agra.

Suggested equivalent online courses &E-Resources:
1. https://www.ama.org/
2. https://www.marketingprofs.com/
3. https://www.marketingsherpa.com/
4. Consumer Behaviour- https://youtu.be/XYfc9-HjXBs
5. Product Development-https://youtu.be/GL2UxjDlUb0
6. Sales & Distribution Management-https://youtu.be/XHvxzRarAWM
7. Online Marketing - https://www.youtube.com/watch?v=XdAMRDBpZv4

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce Paper: III – Major (Core)		
Course Code: C010403T	Course Title: Monetary Theory and Banking in India	Credits: 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Identify the concept of money supply and demand and their application on Indian Economy.

CO2: Outline the impact of monetary policies on financial stability and risk Management.

CO3: Analyze the tools and techniques employed by Central bank to Achieve price stability and promote sustainable economic growth.

CO4: Evaluate the vulnerabilities and risks in the financial system , regulatory Frameworks and crisis management techniques.

CO5: Design implications for international finance and global economic Interactions.

CO6: Assess the initiatives and policies aimed at promoting financial inclusion including technology and innovative financial instruments.

Unit	Topics
I	**Money:** Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money.
II	**Financial System:** Meaning , definition, significance and role of Indian Financial System,Components, Financial Intermediaries and their role.
III	**Indian Banking System:** Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India.Process Of Credit Creation By Banks; Determination Of Money Supply And Total Bank Credit.
IV	**Development Banks And Other Non-Banking Financial Institution:** Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And TheCommercial Sector, Inter-Sectoral And Inter-RegionalProblems, Problem Between Large And Small Borrowers.
V	**The Reserve Bank of India:** Functions, Instruments OfMonetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And InflationaryExpectations.

Suggested Readings:

1. Sinha,V.C.(2023).Monetary Theory & Banking In India.S.B.P.D.Publications.
2. Saha,S.K.(2023). Monetary Theory & Banking In India .SBPD Publication.
3. Mishra,J.P.(2023). Monetary Theory & Banking In India.Sahitya Bhawan Publications.
4. Kumar,A.,Sen,R.(2023). Monetary Theory & Banking In India.Sahitya Bhawan Publications.
5. Paul,R.R.(2023). Monetary Theory & Banking In India.Kalyani Publications.
6. Gordon,E.(2023). Monetary theory and banking in India, (29th). S.chand.Kumar, A., & Sen, R. (2023). Monetary Theory and Banking in India (Revised). Sahitya Bhawan Publication.
7. Walsh,C.E.(2017). Monetary Theory & policy(4 th Ed.).MIT Press.

Suggested equivalent online courses & E-Resources:

1. https://www.udemy.com/topic/Investment-Banking
2. https://www.shiksha.com/online-courses/economics-of-money-and-banking-course-courl219
3. https://www.classcentral.com/course/central-banks-monetary-policies-62884
4. https://www.coursera.org/courses?query=banking
5. https://onlinecourses.nptel.ac.in/noc22_mg23/preview
6. Indian Banking System- https://www.youtube.com/watch?v=3S-1q1t1DVk
7. Development Banks -https://www.youtube.com/watch?v=1pF6SJBHNxI
8. RBI- https://www.youtube.com/channel/UCIfCOl43tunZVNYafeC4RQA
9. Financial System- https://www.youtube.com/watch?v=MsPgw4FodgE

<table>
<tr><td>Programme: B.Com.</td><td>Year: Second</td><td>Semester: Fourth</td></tr>
<tr><td colspan="3">Subject: Commerce Paper: IV – Minor (Elective)</td></tr>
<tr><td>Course Code: C010404T</td><td>Course Title: Corporate Governance & Compliance</td><td>Credits: 2</td></tr>
<tr><td colspan="3">Course outcomes: Upon successful completion of the course students will be able to :
CO1: Understand the concepts, principles and significance of corporate governance in modern organizations.
CO2: Explain the structure, roles and responsibilities of boards and governance mechanisms.
CO3: Examine corporate compliance requirements, internal controls and risk management systems.
CO4: Analyze Corporate Social Responsibility (CSR), Environmental, Social and Governance (ESG) practices and sustainability initiatives.
CO5: Evaluate governance failures, ethical issues and compliance challenges in organizations
CO6: Understand emerging governance issues related to digital business, data protection, cyber security and artificial intelligence.</td></tr>
</table>

Unit	Topics
I	**Foundations of Corporate Governance**: Meaning, Importance and Objectives of Corporate Governance; Evolution of Corporate Governance; Principles of Good Governance; Corporate Governance Models; Stakeholders and Stakeholder Rights; Corporate Governance in India and Global Perspectives.
II	**Board Structure and Corporate Accountability**: Board of Directors—Composition, Roles and Responsibilities; Independent Directors; Board Committees—Audit Committee, Nomination and Remuneration Committee, Stakeholder Relationship Committee; Transparency and Disclosure Practices; Shareholder Rights; Corporate Governance Failures and Lessons from Major Corporate Scandals.
III	**Compliance, Risk Management and Internal Controls**: Meaning and Importance of Compliance; Corporate Compliance Framework; Overview of Companies Act, 2013 and SEBI Regulations; Internal Controls and Internal Audit; Risk Management Process; Compliance Monitoring and Reporting; Whistleblower Mechanism and Ethical Governance.
IV	**CSR, ESG and Sustainable Business Practices**: Corporate Social Responsibility (CSR)—Concept, Importance and Legal Framework; CSR Initiatives in India; Environmental, Social and Governance (ESG) Concepts; Business Responsibility and Sustainability Reporting (BRSR); Sustainability and Responsible Business Practices; ESG Risks and Opportunities.
V	**Emerging Issues in Governance**: Digital Governance and Compliance; Digital Personal Data Protection (DPDP) Act, 2023—Objectives, Key Provisions and Business Implications; Data Privacy and Data Protection; Cyber Security Governance; Ethical Issues in Artificial Intelligence and Emerging Technologies; Governance Challenges in Startups and Digital Businesses; Future Trends in Corporate Governance.

Course Practical Requirements	(1). Analysis of corporate governance disclosures in annual reports. (2). Case studies on governance failures and ethical issues. (3). Study of CSR initiatives of Indian companies. (4). ESG and sustainability reporting analysis. (5). Preparation of compliance checklists for business organizations. (6). Risk identification and risk assessment exercises. (7). Internal control and governance audit case studies. (8). Analysis of whistleblower and ethical governance cases. (9). Digital governance, data privacy and cyber security case discussions. (10). Group presentation on emerging governance and compliance challenges.

Suggested Reference Books

(1). A.C. Fernando – *Business Ethics and Corporate Governance* (Pearson Education)
(2). J.P. Sharma – *Corporate Governance*, *Business Ethics and CSR* (Ane Books)
(3). Christine A. Mallin – *Corporate Governance* (Oxford University Press)
(4). Monks & Minow – *Corporate Governance* (Wiley)
(5). S.K. Bhatia – *Business Ethics and Corporate Governance* (Deep & Deep Publications)
(6). Companies Act, 2013 (Selected Provisions)
(7). SEBI (Listing Obligations and Disclosure Requirements) Regulations – Overview
(8). Ministry of Corporate Affairs (MCA) Publications on Corporate Governance and CSR

Suggested Online Learning Platforms

(1). SWAYAM https://swayam.gov.in
(2). NPTEL https://nptel.ac.in
(3). National Digital Library of India (NDLI) https://ndl.iitkgp.ac.in
(4). e-PG Pathshala https://epgp.inflibnet.ac.in
(5). Ministry of Corporate Affairs (MCA) https://www.mca.gov.in
(6). Securities and Exchange Board of India (SEBI) https://www.sebi.gov.in
(7). Institute of Company Secretaries of India (ICSI) https://www.icsi.edu
(8). OECD Corporate Governance Resources https://www.oecd.org/corporate
(9). UN Global Compact https://www.unglobalcompact.org
(10). National Centre of Excellence for Data Governance (NCoE-DG) https://www.meity.gov.in

Suggested equivalent online courses & E-Resources:

1. https://www.careers360.com/courses-certifications/articles/free-online-corporate-law-courses-in-india
2. https://www.lawctopus.com/companies-act-online-course/
3. https://learn.finology.in/courses/legal/course-on-corporate-law
4. https://www.shiksha.com/online-courses/free-corporate-law-courses-certification-training-st
5. Introduction to Company Law- https://www.youtube.com/watch?v=lu9OLjK6qtY
6. Share & Debenture- https://www.youtube.com/watch?v=ZOdYPPM9iS4
7. Capital Management- https://www.youtube.com/watch?v=Vapn8PwG1X4
8. Majority & Minority Rights- https://www.youtube.com/watch?v=VWamjhKtDbY

Programme: B. Com.	Year: Second	Semester: Fourth
Subject: Commerce **Paper:** V – Minor (Elective)		
Course Code: C010405T	**Course Title:** Consumer Behaviour	**Credits:** 3

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Understand the concepts, scope and importance of consumer behaviour in marketing decisions.
CO2: Explain various consumer behaviour models and factors influencing consumer decisions.
CO3: Analyze psychological, personal, social and cultural determinants of consumer behaviour.
CO4: Examine the consumer decision-making process and post-purchase behaviour.
CO5: Understand consumer behaviour in digital and online environments.
CO6: Apply consumer behaviour concepts for developing effective marketing strategies

Unit	Topics
I	**Introduction to Consumer Behaviour:** Concept, Importance and Scope of Consumer Behaviour; Consumer Research Process; Consumer Behaviour and Marketing Strategy; Consumer Behaviour Models—Economic Model, Psycho-Analytic Model, Sociological Model, Howard-Sheth Model, Nicosia Model and Engel-Kollat-Blackwell Model.
II	**Individual Determinants of Consumer Behaviour**: Perception and Perceptual Process; Consumer Learning Process; Motivation; Attitude Formation and Attitude Measurement; Personality and Self-Concept; Lifestyle and Consumer Behaviour.
III	**Social and Cultural Influences on Consumer Behaviour**: Family Influence; Reference Groups; Opinion Leaders; Social Class; Culture and Subculture; Personal and Social Influences on Consumer Behaviour; Consumer Communication Process.
IV	**Consumer Decision-Making and Consumer Satisfaction:** Consumer Decision-Making Process; Types of Buying Behaviour; Consumer Involvement; Post-Purchase Behaviour; Consumer Satisfaction and Dissatisfaction; Customer Loyalty and Relationship Building; Consumer Protection and Consumer Rights.
V	**Consumer Behaviour in the Digital Era:** Digital Consumer Behaviour; Online Consumer Decision-Making; Social Media Influence on Consumer Behaviour; Online Reviews and Electronic Word-of-Mouth (e-WOM); Mobile Commerce and E-Commerce Behaviour; Consumer Privacy and Ethical Issues; Industrial Buying Behaviour—Concept and Characteristics (Overview); Emerging Trends in Consumer Behaviour.

Course Practical Requirements

(1). Consumer observation and behaviour analysis exercises.
(2). Consumer survey design and administration.
(3). Analysis of consumer decision-making processes.
(4). Case studies on consumer behaviour and marketing strategies.
(5). Consumer attitude measurement exercises.
(6). Social media and online review analysis.
(7). Digital consumer journey mapping.
(8). Study of consumer satisfaction and customer loyalty programs.
(9). Industrial buying behaviour case analysis.
(10). Mini project on consumer behaviour in selected product or service categories.

Suggested Reference Books

(1). Leon G. Schiffman & Joseph Wisenblit – *Consumer Behaviour* (Pearson Education)
(2). David L. Loudon & Albert J. Della Bitta – *Consumer Behaviour* (McGraw Hill Education)
(3). Michael R. Solomon – *Consumer Behaviour: Buying, Having and Being* (Pearson Education)
(4). Satish K. Batra & S.H.H. Kazmi – *Consumer Behaviour* (Excel Books)
(5). Suja R. Nair – *Consumer Behaviour in Indian Perspective* (Himalaya Publishing House)
(6). Wayne D. Hoyer, Deborah J. MacInnis & Rik Pieters – *Consumer Behaviour* (Cengage Learning)

Suggested Online Learning Platforms	https://swayam.gov.in https://nptel.ac.in https://ndl.iitkgp.ac.in -PG Pathshala https://epgp.inflibnet.ac.in https://trends.google.com https://academy.hubspot.com https://www.facebook.com/business/learn https://www.coursera.org

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce **Paper:** I – Major (Core)		
Course Code: C010501T	**Course Title:** Corporate Accounting	**Credits:** 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: List out the needs and importance of Global Accounting Standards.

CO2: Identify legal implications of operating a company in a particular Region.

CO3: Analyze the knowledge and skills to enhance Local borrowing Powers and capital management of a company.

CO4: Plan to start up a new company in the Global Competitive era.

CO5: Assess the importance of ethical considerations in business decision Making.

CO6: Create a strong foundation of entrepreneurial mind set through problem solving and decision making skill.

Unit	Topics
I	**Shares:** Features, Types of Shares, Difference between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue of Shares, Redemption of Preference Shares.
II	**Debentures:** Features & Types, Issue And Redemption of Debentures, Profit Prior To Incorporation, Use of Profit And Loss Prior To Incorporation, Methods of Computing Profit And Loss Prior To Incorporation.
III	**Final Accounts**;Introduction, meaning, significance, General Instruction For Preparation of Balance Sheet And Statement of Profit And Loss.
IV	**Valuation of Goodwill:** Meaning And Nature of Goodwill, Needs And Methods of Valuation of Goodwill, Valuation of Shares, Need And Methods of Valuation of Shares.
V	**Accounting For Amalgamation** of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives of Amalgamation, Kinds of Amalgamation, Accounting For Internal Reconstruction Internal And External.

Suggested Readings:

1. Goyal,K.B.,(2023).Corporate Accounting, Taxman Publications
2. Goel,D.K.,&GoelS.(2023).Fundamentals of Corporate Accounting(4th Ed.).Arya Publications.
3. Tulsian,P.C.,&Tulsian,B.,Tulsian,T.(2023).CorporateAccounting.S.Chand Company.
4. Karthikeyan,V.(2023).Corporate Accounting. Mayura Books.
5. Monga,J.R.,& Bhadur,R.(2023).Fundamentals of Corporate Accounting. Scholar Tech Press.
6. Goswami,N.(2022).Corporate Accounting. Ashok Book Stall.
7. Welkins,S.(2022). Corporate Accounting. Commercial Law House.
8. Shukla,S.M.,&Gupta,K.L.(2022).Corporate Accounting. Sahitya Bhawan Publication
9. Gupta,R.L.,Radhaswami,M.(2021).Company Accounts. Sultan Chand & Company.
10. Basu,A.(2021).Corporate Accounting. TeeDee Publications.
11. Singh, S.K.,& Mehta,B.K.(2021). Corporate Accounting. S.B.P.D. Publications.

Suggested equivalent online courses & E-Resources:

1. https://www.shiksha.com/online-courses/corporate-accounting-certification
2. https://www.udemy.com/course/corporate-accounting-for-beginners/
3. https://www.icacourse.in/online-accounting-courses/
4. https://www.coursera.org/courses?query=accounting
5. Shares and Debentures-https://www.youtube.com/watch?v=AhtVslvArgs
6. Final Accounts- https://www.youtube.com/watch?v=4N0Dmzhi3Tw
7. Valuation of Goodwill- https://www.youtube.com/watch?v=GxqZnvflZsw
8. Amalgamation of Company- https://www.youtube.com/watch?v=RwnFaxQdV7o

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce Paper: II – Major (Core)		
Course Code: C010502T	Course Title: Goods and Services Tax	Credits: 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Prepare the procedure for Regional registration and documentation under GST for establishing a successful business.

CO2: Identify the importance of Goods and Service Tax for economic development Of the Nation.

CO3: Analyze the implication of GST on the taxable capacity of consumers and dealers.

CO4: Utilize specialized knowledge, practical skills are competitive edge in the job market.

CO5: Assess complex tax laws , exemptions and issues related to tax calculation.

CO6: Evaluate the provisions concerned with Local payment of Tax, Refund and Returns.

Unit	Topics
I	**Indirect Tax:** Meaning, Features, Difference BetweenDirect And Indirect Tax, Types Of Indirect Tax BeforeGST, Shortcoming Of Indirect Tax System During PreGST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST,SGST, IGST UTGST, And Important Definition Under GST Act.
II	**Time Of Supply**: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes InGST Rate. **Place Of Supply**: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. **Value Of Supply**: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.
III	**Input Tax Credit ITC**: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. **Payment Under GST:** Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST.
IV	**Return**: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, **Assessment Under GST**: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.
V	**Registration**: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. **Accounts And Records:** Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. **Invoice:** Format, Types Debit And Credit Note, Voucher **Audit**: Meaning, TypesMandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.

Suggested Readings:

1. Kumar,S.(2024). GST.Atlantic Publishers.
2. Mishra,S.K.(2024).Systematic Approach To G.S.T. Atlantic Publishers.
3. Garg,P.C.,Jain,L.,Garg,R.,&Garg,P.(2023).G.S.T..P.C.Garg Publications.
4. Mehrotra,H.C.,&Agarwal,V.P.(2023).Goods &Service Tax(G.S.T.).(12th Ed.).Sahitya Bhawan Prakashan.
5. Gaur,K.P.,Singhla,A.(2023).Taxmann GST Mini Ready Reckoner(3rd Ed.).Taxman Publications
6. Sekar,G.(2023). G.S.T Manual.(4th Ed.).Commercial Law Publishers.
7. Thoomkuzhy,T.J.,M,J.J.,Chacko,C.M.(2023).GST:The Essentials of Goods and Services Tax.Himalaya Publishing House.
8. Rattan,J.,Krishnan,A.(2023). G.S.T(4th Ed.).Bharat Publication.

Suggested equivalent online courses &E-Resources:

1. https://books.google.com
2. www.ebooks.com
3. https://global.oup.com
4. GST Law- https://www.youtube.com/watch?v=rJtNZdVwCwU
5. Supply of Goods and Services- https://www.youtube.com/c/goodsandservicestaxnetwork
6. GST ITC- https://www.youtube.com/watch?v=vbRJL2MLNH8

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce **Paper:** III – Major (Core)		
Course Code: C010503T	**Course Title:** Auditing	**Credits:** 3

Course outcomes: Upon successful completion of the course students will be able to :
CO1: Identify Global Auditing Standards and drift in Auditing System.
CO2: List out different internal control and internal check system at Local and Regional level.
CO3: Compare the Regional and Local auditing statute in the region of their operation.
CO4: Compare different managerial skills required for entrepreneurial success.
CO5: Assess the technique of checking and verification for entrepreneurial development.
CO6: Construct analytical skill for piloting specific audits.

Unit	Topics
I	Methodology of Accounting, Auditing and Fraud risk management in **Kautilya's Arthshastra. Audit and Audit Process:** Meaning, Nature,Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.
II	**Audit Procedures:** Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Accountand Balance Sheet.
III	**Audit of Limited Companies:** Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report(Manufacturing and other companies), Auditor's Report Order 1988.
IV	**Audit of Public Sector Undertaking and Banks:** Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit ofInsurance Companies and audit of non-profit companies.
V	**Cost Audit:** Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. **Internal Audit:** Objective and scopeof Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.

Suggested Readings:

1. Louwers, T. J., Ramsay, R. J., Sinason, D. H., & Strawser, J. R. (2020). Auditing & Assurance Services: A Systematic Approach (8th ed.). McGraw-Hill Education.
2. Knapp, M. C. (2020). Contemporary Auditing: Issues and Cases (10th ed.). Cengage Learning.
3. Whittington, R. O., & Pany, K. (2019). Principles of Auditing & Other Assurance Services (21st ed.). McGraw-Hill Education.
4. Cascarino, T. J. (2019). Internal Auditing: An Integrated Approach (4th ed.). Wiley.
5. Whittington, O. R., & Pany, K. (2018). Principles of Auditing & Other Assurance Services (21st ed.). McGraw-Hill Education.
6. Louwers, T. J., Ramsay, R. J., Sinason, D. H., & Strawser, J. R. (2017). Auditing & Assurance Services: A Systematic Approach (7th ed.). McGraw-Hill Education.

Suggested equivalent online courses & E-Resources:

1. https://www.udemy.com/course/basics-of-auditing/
2. https://www.edx.org/learn/financial-accounting/
3. https://gtacademy.in/uscpa-program-
4. https://www.coursera.org/courses?query=audit
5. Introduction to Auditing-https://www.youtube.com/watch?v=iXVIirfAJRc
6. Internal Auditing- https://www.youtube.com/watch?v=sZWmW1RDXAY
7. Types of Audit-https://www.youtube.com/watch?v=3yQWwElluCU
8. Special Audit- https://www.youtube.com/watch?v=t7fz4__9uoI

Programme: B.Com.	**Year:** Third	**Semester:** Fifth
Subject: Commerce **Paper:** IV – Major (Core)		
Course Code: C010504T	**Course Title:** Principles and Practices of Insurance	Credits: 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Outline the ethical and professional standards in insurance industry.

CO2: Apply knowledge about various insurance products and services available in the market with a focus On those relevant to the regional context.

CO3: Analyze global risk management practices and strategies.

CO4: Utilize the concepts of insurance along with the basic laws and practices of insurance.

CO5: Create strong professional network which can open doors to job opportunities.

CO6: Predict social and environmental risk by sharing responsibility leading to sustainability.

Unit	Topics
I	**Risk:** Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance,Double-Insurance.
II	**Life Insurance:** Meaning, Importance, Essentials of LifeInsurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions& Organization.
III	**Marine Insurance:** Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance,Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.
IV	**Fire Insurance:** Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditionsof Fire Insurance Policy & Procedure.
V	Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Cropand Health Insurance.

Suggested Readings:

1. Eswari Karthikeyan, K. (2023). Fundamental Principle Of Insurance. (2). Sahitya Bhawan Publication)
2. Sinha, R., Khan,D. M.(2023) . Principles And Practices Of Insurance (1) . Thakur Publication.
3. Tyagi, C.L., Tyagi, M. (2022) . Insurance Law And Practice (3). Atlantic.
4. Alfred Eke, J . (2022). The Element Of Insurance. (1). Leagre Street.
5. Eswari Karthikeyan, K. (2021). Fundamental Principle Of Insurance (1ST ed.). Sahitya Bhawan Publication).
6. Sinha, R., Khan, D.M .(2020) . Principles And Practices Of Insurance (1) . Thakur Publication.
7. Perisamay, P. (2019) Principle And Practice Of Insurance (3). Himalaya Publishing House.
8. Dayal, G.R.(2018) . The Fundamentals Of Insurance (1). Notion Press.

Suggested equivalent online courses & E-Resources:

1. https://www.udemy.com/course/insurance-principles-and-types-business-services-class-xi/
2. https://onlinecourses.swayam2.ac.in/cec23_mg16/preview
3. https://www.ed.youth4work.com/course/309-principles-of-insurance-online-course
4. Life Insurance- https://www.youtube.com/watch?v=B6fxY4l_c8A
5. Marine Insurance- https://www.youtube.com/watch?v=w6HsRCy7ECw
6. Fire Insurance- https://www.youtube.com/watch?v=gY9fGZzNQB4
7. Miscellaneous Insurance- https://www.youtube.com/watch?v=N5ZzMD7tY9U
8. Life Insurance Policies- https://www.youtube.com/watch?v=B6fxY4l_c8A

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce **Paper:** V – Major (Core)		
Course Code: C010505T	**Course Title:** Digital Marketing	**Credits:** 3

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Select digital marketing techniques which enable knowledge and skills Necessary to excel in Global digital marketing landscape.

CO2: Identify digital marketing legal and ethical framework which varies from Divergent countries and regions.

CO3: Apply digital marketing campaign to promote equal opportunities to all genders.

CO4: Use digital marketing to promote cultural sensitivity and inclusivity in Regional marketing practices.

CO5: Evaluate the dependency of digital marketing heavily on data analysis to Assess the performance of campaigns and make data driven decisions.

CO6: Creates a competitive edge with the entrepreneurs.

Unit	Topics
I	**Introduction of the digital marketing**, Digital vs. Real Marketing, Digital Marketing Channels, Creating initialdigital marketing plan, Content management, SWOT analysis, Target group analysis.
II	**Web design,** Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google AdWords- creating accounts, Google Ad Words- types.
III	**Introduction to CRM,** CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels.
IV	**Introduction of Social Media Marketing**; Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.
V	**Creating business accounts** on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaignanalysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.

Suggested Readings:

1. Kumar,S.,&Kumar,S.(2023). Digital Marketing. Taxmann Publications.
2. Chaura,K.K.(2023). Digital Marketing Guide. Notion Press.
3. Raviteja,S.(2023).The Art of Digital Marketing Mastery. Notion Press.
4. Wilderman,A.(2023).Digital Marketing Essentials.
5. Sreekumar.V.T.(2023).Digital Marketing Simplified. Sreekumar VT Publications.
6. Frost,R.,Fox,A.K.,& Daugherty,T.(2023).E-Marketing (9th Ed.).Routledge
7. Kingsnorth, Simon.(2022).Digital Marketing Strategy. Kogan Publishers.
8. Gupta,S.(2022). Digital Marketing (3rd Ed.).McGrawHill.
9. Chaffey,D,.&Chadwick,F.E.(2022).Digital Marketing. Pearson India.

Suggested equivalent online courses &E-Resources:

1. https://www.upgrad.com/digital-marketing-and-communication-pgc-mica
2. https://www.udemy.com/course/learn-digital-marketing-course
3. https://www.ielevate.in/
4. https://www.coursera.org/enroll/google-digital-marketing-ecommerce/
5. Digital Marketing- https://www.youtube.com/watch?v=rXtaM3x7kHA
6. Web design- https://www.youtube.com/nchaenl/Gq_Ujty_SCCK4iftq2NPSqZA/soidev
7. CRM models-https://www.youtube.com/watch?v=6KLUm-Ych74
8. Digital Marketing Budgeting-https://www.youtube.com/watch?v=nax65qvk8rk

Programme: B. Com.	Year: Third	Semester: Fifth
Subject: Commerce **Paper:** VI – Major (Core)		
Course Code: C010506T	**Course Title:** Labour Laws	**Credits:** 3

Course outcomes: Upon successful completion of the course, students will be able to:
CO1: Outline the various Institutions involved in Industrial Relations at the Local and Regional level.
CO2: Identify the law related to unorganized worker and get familiarity with Global organization working for labour rights.
CO3: Explain the gender sensitization at workplace and code of conduct.
CO4: Analyze the legislations relating to working conditions, Environment protection and employees social security.
CO5: Evaluate the role of trade union in the industrial setup.
CO6: Critique the judicial setup of National labour laws.

Unit	Topics
I	**Industrial Relations:** Role - Importance - Trade Unions - Industrial disputes and their Resolutions.
II	**Participative Management:** Structure - Scope - Collective Bargaining - Works Committee - Joint Management Councils - Pre-Requisite for successful participation – Role of Government in Collective Bargaining.
III	**Industrial unrest:** Employee dissatisfaction - Grievances - Disciplinary Action - Domestic Enquiry - Strikes - lockout - Prevention of Strikes - Lockouts. Discipline: Positive, negative discipline, disciplinary procedure, Absenteeism, Turnover, Dismissal and Discharge.
IV	**Factories Act:** Meaning, Definition – Welfare – Safety – Health Measures. Workmen's Compensation Act. and
V	International Labor Organization - Role and Function, General provisions of Bonus Act and Gratuity Act

Suggested Readings:

1. Lewin David, L.,Paul,G.(2023). Advances in industrial and labour relations. Emerald publishing limited.
2. Treu, T. (2023).labour law in Italy. Wolter kluwer.
3. Lansbury R. D., Bamber G. J. (2020).International and comparative employment relations. Taylor and Francis.
4. Gyargy,S.(2020). European labour relations law. Gower.
5. Ulla, L. (2019). Collective burgaining in labour law regimes a global.
6. Charles,B.,Ann,L. (2018). Modern employment law. Routledge.
7. Luana,P. (2018). The legal and institutional framing of collective bargaining kluwer law. International B.V.
8. Sharma, R.C. (2016). Industrial Relations and labour legislation. Asoke k.ghosh
9. Patricia,E.,Martin,E.,Lourdes,M. (2016), Building trust and construction conflict management in organisation, Springer.

Suggested equivalent online courses &E-Resources:

1. http://www.indianbooks.com
2. http://www.opera.co.in
3. http://www.chrome.com
4. http://www.indianbooks.com
5. https://www.dol.gov/
6. https://youtu.be/XFHURx5g2Ak?si=bkMrT5lGADexMi_4
7. https://youtu.be/C83z3kfwVJs?si=YXmJiaClTdnaLfBl
8. https://youtu.be/NJ89Fidvx6g?si=lJuLky8ya1byUjQ0

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce Paper: I – Major (Core)		
Course Code: C010601T	Course Title: Management Accounting	Credits: 4

Course outcomes: Upon successful completion of the course students will be able to :
CO1: Outline divergent concepts of management accounting associated with Global Business.
CO2: Identify managerial techniques for entrepreneurial development.
CO3: Utilize the different techniques of analysis for the long term sustainability of business in the society.
CO4: Apply the methods embroil in cost for better performance of business.
CO5: Design a budget for enhancing the profitability of business through practical application of cost cutting techniques.
CO6: Assess the significance of variance in labour and pricing at Regional Level.

Unit	Topics
I	**Management Accounting-** Concept, Meaning,Characteristics, Difference between Financial Accounting Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics ofan Ideal Financial Statement, Parties Interested in Financial Statement.
II	**Ratio Analysis:** meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and FinancialPosition Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).
III	**Budget:** Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Break Even Analysis: Concept and Practical Applications of Break-even Analysis.
IV	**Reporting to Management:** Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, and Reporting at different Levels of Management.
V	**Management Audit** – Meaning and Objectives of Audit, Different types of Audit, Difference between Management Audit and Financial Audit.

Suggested Readings:

1. Kumar, R. and Jain, K. (2023). Accounting for Managerial Decision and Analysis (1st Edition). Thakur Publication Pvt Ltd.
2. Weygandt, J. , Kimmel, P. and Mitchell, J. (2023). Managerial Accounting: Tools for Business Decision Making, International Adaptation (9th Edition). Wiley.
3. Atkinson, A. A., Kaplan, R. S., Matsumura, E. M., & Young, S. M. (2021). Management accounting: Information for decision-making and strategy execution (8th ed.). Pearson.
4. Bamber, M. and Parry, S. (2020). Accounting and Finance for Managers: A Business Decision Making Approach (3rd Edition). Kogan Page.
5. Horngren, C. T., Sundem, G. L., Stratton, W. O., Burgstahler, D., & Schatzberg, J. (2018). Introduction to management accounting (16th ed.). Pearson.
6. Wild, J. Show, K. and Chiappetta, B. (2017). Financial and Managerial Accounting: Information for Decisions (7th Edition). McGrow-Hill.
7. Kumar, V. and Bystrov (2016). Accounting for Managerial Decision Making (revised). Global Vision Publication House.

Suggested equivalent online courses & E-Resources:

1. www.hbr.org
2. www.swayam.gov.in
3. Management Accounting meaning-https://youtu.be/3TgqOL1Bdms?si=871gxAmAz3Jdkzvm
4. Financial Statement Analysis- https://youtu.be/z5Ewt2olmV0?si=k4JmDhRfTU2gXmdN
5. Fund Flow - https://youtu.be/Hra8unuPVFg?si=aZOKbrumV-15ShFA
6. Cash Flow- https://youtu.be/pISQMexnmew?si=HBT-9GdBk9F-0PVp
7. Reporting to Management- https://youtu.be/PFJmkobyRa4?si=1UZbronCJizCDNOX
8. प्रबंधकीय लेखांकन-https://youtu.be/OVlRkcuOsik?si=1gMm14b_Oe5nCZSM

Programme: B.Com.	**Year:** Third	**Semester:** Sixth
Subject: Commerce **Paper:** II – Major (Core)		
Course Code: C010602T	**Course Title:** Indian Economy	**Credits:** 4

Course outcomes: Upon successful completion of the course students will be able to :

CO1: students will possess a comprehensive understanding of the structure, dynamics, and key issues of the Indian economy.

CO2: They will be able to analyze the roles of various sectors—agriculture, industry, and services—in economic growth.

CO3: Evaluate the impact of government policies and reforms, and critically assess current challenges such as poverty, unemployment, and globalization.

CO4: Furthermore, students will develop the skills to engage in informed discussions about economic development.

CO5: Implications of emerging trends, preparing the students to build their career in business, finance, and public policy.

Unit	Topics
I	**Introduction to Indian Economy:** Overview of the Indian Economy: Characteristics and features, Economic Planning in India: Objectives, strategies, and achievements Economic Development vs. Economic Growth, Meaning and Type of Planning, and Main Features of Five-Year Plan and NITI AAYOG.
II	**Agriculture and agricultural finance:** Role of Agriculture in Indian Economy, Land Reforms, Agricultural Holdings, Sources of Agricultural Finance; Causes, Consequences and Solutions of Rural Indebtedness. Green Revolution and its achievements.
III	**Industry and Industrial Policy:** Structure of Indian industries: Small scale vs. large scale, Industrial policy, Make in India initiative, Challenges faced by the industrial sector,
IV	**India's foreign trade:** Trends and policies, Balance of payments and its significance, Foreign Direct Investment (FDI) in India
V	**Indian Financial System:** Structure and components of the Indian financial system, Role of RBI and commercial banks, financial markets: Money market vs. capital market, Recent reforms in the financial sector.

Suggested Readings:

1. Mukherjee, A. (2021). The economy of India: A critical overview. Emerald Publishing.
2. Desai, R. (2020). The Indian economy: A very short introduction. Oxford University Press.
3. Varma, R. (2020). India's economic growth: Drivers and challenges. SAGE Publications.
4. Ghosh, J. (2019). India's economy: Global and regional challenges. Routledge.
5. Maiti, D. (2019). The Indian economy: Problems and prospects. Springer.
6. Chatterjee, A. (2019). The Indian economy: A historical perspective. Palgrave Macmillan.
7. Kaur, R. (2018). Economic development in India: Past and present. SAGE Publications.
8. Datt, R., & Sundharam, K. P. M. (2017). Indian economy(72nd ed.). S. Chand Publishing.
9. Bagchi, A. (2017). The Indian economy: A macroeconomic perspective. Routledge.

Suggested equivalent online courses & E-Resources:

1. https://www.youtube.com/watch?v=zQhyKbjsgY&list=PLsh2FvSr3n7ealTfpBQLlaevckJYOXHbk
2. https://www.youtube.com/watch?v=FHk2x1Q7Ct0
3. https://www.youtube.com/watch?v=k7L6VzaMYaM&list=PL1IuDhwCHdcBEojUrQRwSakhMhKVh9eCs
4. https://www.youtube.com/watch?v=AKSbfI3rmNw&list=PLByO5toDcRXflS3GoWNaHzxKO8lozRLfP
5. https://www.youtube.com/watch?v=2I2Xdensdlo&list=PLKNjLra6cRfyZYa1gqGUwyb0T4GRtTTc2
6. https://byjus.com/commerce/features-of-indian-economy/
7. https://sahityabhawanpublications.com/product/indian-economy-book-bcom-3/

Programme: B.Com.	Year: Third	Semester: Sixth

Subject: Commerce **Paper:** III – Major (Core)

Course Code: C010603T	Course Title: Sales management	Credits: 4

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Identify comprehensive sales strategies tailored to Global market.

CO2: List market Trends as well as consumer preferences for environment friendly products and emerging sustainability related to Local sales strategies.

CO3: Explain the importance of professionalism and ethical conduct in sales roles.

CO4: Compute the complexities of managing sales operations on a National scale.

CO5: Assess the necessary skills and knowledge to start their own sales focused business.

CO6: Evaluate Regional market competition through market research.

Unit	Topics
I	**Introduction to Sales Management:** Concept, Evolution of sales function, Objectives of sales management positions, Functions of Sales manager and their relation with other executives.
II	**Salesmanship:** Theories of personal selling, Types of Sales executives, Qualities of sales executives, Personal selling process, Showroom & exhibition.
III	**Sales Organization and Relationship:** Purpose of sales organization, Types of sales organization structures, Sales department external relations, Distributive network relations.
IV	**Sales Force Management;** Recruitment and Selection, Meaning sources, process, assessment techniques Sales Training, need importance, methods, Sales Compensation , types factors.
V	**Distribution Network Management:** Types of Marketing Channels, Factors affecting the choice of channel, Types of middleman and their characteristics, Concept of physical distribution system.

Suggested Readings:

1. Smith, J. (2023). Strategic Sales Leadership (2nd ed.). ABC Publications.
2. Patel, R. (2021). Sales Mastery: Techniques for Modern Markets (Revised ed.). XYZ Books.
3. Turner, M. (2019). The Art of Closing Deals (3rd ed.). Global Sales Press.
4. Garcia, A. (2017). Customer-Centric Selling (4th ed.). Bestseller Co.
5. Wang, L. (2015). Data-Driven Sales Strategies (2nd ed.). Insightful Publishers.
6. Foster, S. (2013). Sales Psychology: Persuasion Techniques for Success (5th ed.). SalesPro Books.
7. White, C. (2011). The Challenger Sale (Updated ed.). Sales Excellence Publishing.
8. Kim, Y. (2009). Global Sales Strategies (3rd ed.). Worldwide Business Books.

Suggested equivalent online courses &E-Resources:

1. https://books.google.com/
2. https://muse.jhu.edu/
3. https://www.ebooks.com/
4. https://www.linkedin.com/learning/
5. Salesmanship- https://youtu.be/I3UPKB8JI-Q?si=qRvFmVDAAP_RWxsP
6. Selling Process- https://youtu.be/uBYvPG9mir8?si=IQJOBvDNxnfGvGos
7. Sales Forecasting- https://youtu.be/S-mJ5yY5nSg?si=mwJ7kKc-M34df9QE
8. Online Courses- https://youtu.be/54MnJJl7eDU?si=1BI4DVunPmm3N7f_
9. Digital Marketing- https://youtu.be/tYXW2iWOpkw?si=BTm3aZhfAAsJgQkt
10. Online Marketing- https://youtu.be/nE9Rn9tAD_I?si=IxiAFxaZ723KoUbL

Programme: B.Com.	Year: Third	Semester: Sixth

Subject: Commerce **Paper:** IV – Major (Core)

Course Code: C010604T	Course Title: Financial Institutions & Market	Credits: 4

Course outcomes: Upon successful completion of the course students will be able to :

CO1: Outline the concept and structure of Financial Market in National context.

CO2: Identify the terminologies associated with the field of Financial Market and control along with their relevance in Global context.

CO3: Apply analytical skill to evaluate investment opportunities and risk associated with this market.

CO4: Apply knowledge on allocation, management and funding of financial Resources.

CO5: Create competency to raise accountability towards stakeholders and society to integrate value for sustainability.

CO6: Evaluate the possible ethical concerns related to gender equality in financial Market.

Unit	Topics
I	**Financial Markets an Overview:** Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market,
II	**Money Market;** Meaning and Structure ofMoney Market in India, Characteristics of a DevelopedMoney Market, Significance and Defects of Indian Money Market.
III	**Capital Market:** New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market,issue-pricing and marketing. Defects and Remedies of New Issue Market.
IV	**Secondary market:** Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI.Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, Institutional investors.
V	**Investor Protection:** Grievances concerning stockexchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT &NCLAT.

Suggested Readings:

1. Avadhani,V.A.(2023).Capital Market Management. Himalaya Publishing House.
2. Sahrma,F.C.(2022).Financial Market Operations. SB.P.D. Publications.
3. Avdhani,V.A.(2022).Investment Management. Himalaya Publishing House.
4. Khandekar.G.Parashram.(2020).Financial Market & Banking Operations, Thakur Publications.
5. Sounders,A.,Cornett,M.M.,&Jain.A.(2020).Financial Markets & Institutions..McGrawHill Publications
6. Sahai.I.M.(2020).Financial Market Operation.Sahitya Bhawan Publications.
7. Goyal,A.,Goyal,M.(2020).Financial Market Operations.V.K.Global Publications.
8. Patil,A.A.(2020) Financial Market & Banking Operations.Nirali Prakashan.
9. Agarwal,P.K.,Kumar,U.(2020). Financial Market Operations.S.B.P.D.Publications.
10. Sinha.P.K.(2020). Financial Market & Banking Operations.Nirali Prakashan.
11. Kumar,S.,Kandekar,P.D.(2020).Financial Market & Banking Operations. Thakur Publications.

Suggested equivalent online courses & E-Resources:

1. https://www.coursera.org/courses?query=financial%20markets
2. https://www.udemy.com/topic/financial-market/
3. https://onlinecourses.nptel.ac.in/noc20_mg10/preview
4. https://www.classcentral.com/course/financialmarkets-912
5. https://study.com/academy/course/finance-303-financial-institutions-markets.html
6. https://onlinecourses.swayam2.ac.in/imb20_mg17/preview
7. https://www.thecoursemix.co.uk/courses/financial-markets-and-institutions-course/
8. https://www.edx.org/learn/economics/indian-institute-of-management-bangalore-
9. Capital Market-https://www.youtube.com/watch?v=oBBMPLB1bVk
10. Secondary Market- https://www.youtube.com/watch?v=tDHwUh8fbsQ
11. Investor Protection- https://www.youtube.com/watch?v=pKNnxLvX6Zc

Programme: B. Com.	Year: Third	Semester: Sixth
Subject: Commerce Paper: V – Major (Core)		

Course Code: C010605T	Course Title: Small Business Management	Credits: 4

Course outcomes: Upon successful completion of the course, students will be able to:

CO1: Identify the types of entrepreneurs and steps involved in an entrepreneurial venture.

CO2: Present the foundation of entrepreneurship development and its theories.

CO3: Plan management function of a company with special reference to National Small Scale Industries.

CO4: Explain the importance of women entrepreneur in the development of Regional and Local communities.

CO5: Assess the impact of MSMED Act in societal and environmental contexts.

CO6: Design a plan for implementing ethical entrepreneurial activities in a Globalised and competitive environment.

Unit	Topics
I	**Small Business Management:** Meaning and Definitions, Business Trends, Causes of entrepreneurial development. Entrepreneurship: Concept, Role & Importance in Indian Economy, Theories of Entrepreneurship,
II	**Entrepreneurs –** Evolution of concept, Types of entrepreneurs, traits of entrepreneur, entrepreneurs Vs managers, Entrepreneurs, problems faced by entrepreneurs, Women Entrepreneurs, Rural Entrepreneurs
III	**Entrepreneurship:** Qualities, Characteristics of Good Entrepreneur, Kind of Entrepreneurship. Institutional Assistance for Small Business, Institution Involved District Industries Centre.
IV	**Financial Institution for Small Business Promotion:** State Financial Corporation, SIDBI, Policies of Small Business Management and Marketing of Small Business Management.
V	**Small Business:** Definitions, MSMED Act 2006, Strategic Planning and its steps for small business, Incentives and subsidies available to small business, forms of ownership, Registration as SSI

Suggested Readings:

1. Srivastava, A. (2023) .Fundamental Of Business Entrepreneurship (4). Kindle.
2. Allen C.L . (2023). Fundamental Of Business Entrepreneurship (1). Agrihorti Press.
3. Wellington, S. (2023). Fundamental Of Business Entrepreneurship (1). Kindle.
4. Gupta , O.P. (2021). Fundamental Of Business Entrepreneurship (2). Sanjay.
5. Prasad , L. (2021). Fundamental Of Business Entrepreneurship (2). Lap Lambert Academic.
6. Shukla , M. (2016). Fundamental Of Entrepreneurship (1). Kitab Mahal.
7. Hall , C. (2016). Fundamental Of Business Entrepreneurship (1). Kindle.
8. Singh, C. (2016). Fundamental Of Business Entrepreneurship (2). Anmol Publication.

Suggested equivalent online courses &E-Resources:

1. https://www.linkedin.com/learning/
2. https://www.coursera.org/
3. https://www.udemy.com/
4. https://books.google.com/
5. Women Entrepreneurship- https://youtu.be/qkMqgEZnzzM?si=tmyVAlVH0yoZyJG2
6. Private Equity and Venture Capital- https://youtu.be/NV8Ew6PcQhY?si=PhBJ-YaC7C4dlybi
7. Latest Government Policy with regard to Small Scale Sector- https://www.isb.edu/en/study-isb/advanced-management-programmes
8. Small Business- https://youtu.be/K99kxlGeqV0?si=LQbVIc_oWGRoCcNC