



गोंय विद्यापीठ

ताळगांव पठार

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(Accredited by NAAC)

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GU/Acad –PG/BoS -NEP/2023/102/25

Date: 14.06.2023

CIRCULAR

The University has decided to implement the UGC Curriculum and Credit Framework for the Undergraduate Programme (CCFUP) of **Bachelor of Commerce/Bachelor of Commerce (Honours)** under the National Education Policy (NEP) 2020 from the Academic Year 2023-2024 onwards.

The approved Syllabus of Semesters I and II of the **Bachelor of Commerce/Bachelor of Commerce (Honours)** Programme is attached.

Principals of Affiliated Colleges offering the **Bachelor of Commerce/Bachelor of Commerce (Honours)** Programme are requested to take note of the above and bring the contents of this Circular to the notice of all concerned.

(Ashwin Lawande)
Assistant Registrar – Academic-PG

To,

1. The Principals of Affiliated Colleges offering the Bachelor of Commerce /Bachelor of Commerce (Honours) Programme.

Copy to:

1. The Dean, Goa Business School, Goa University.
2. The Vice-Deans, Goa Business School, Goa University.
3. The Chairperson, BOS in Commerce.
4. The Controller of Examinations, Goa University.
5. The Assistant Registrar, UG Examinations, Goa University.
6. Directorate of Internal Quality Assurance, Goa University for uploading the Syllabus on the University website.

Goa University
Programme Structure for Semester I to VIII Under Graduate Programme - Commerce

Semester	Major -Core	Minor	MC	AEC	SEC	I	D	VAC	Total Credits	Exit
I	COM-100 Financial Accounting (4 T)	Minor -1 COM-111 Principles and Practice of Management (4T)	COM-131 Accounting for Non Accountants (3) OR COM-132 Fundamentals of Stock Market (3) OR COM-133 Marketing for Beginners (3) OR COM-134 Geography of Natural and Commercial Resources of Goa (3) OR COM-135 Microeconomics	To be opted from the available ability enhancement courses approved by the Board of Studies in English	COM-141 Computer Applications in Business (3) (1T + 2P) OR COM-142 Business Mathematics I (3) (1T + 2P) OR COM-143 Soft Skills and Personality Development (3) (1T + 2P) OR COM-144 Business Documentation (3) (1T + 2P) OR COM-145 Innovation and Start-ups (3) (1T + 2P)			To be opted from the available common value added courses approved by the respective Board of Studies.		

II	COM-101 Elements of Cost (4 T)	COM-112 Fundamentals of Banking (4 T)	<p>COM-136 Warehouse and Inventory Management (3) OR COM-137 Tourism and Hospitality Management (3) OR COM-138 Management of Micro, Small and Medium Enterprises (3) OR COM-139 Geography of Commercial Activities in Goa (3) OR COM-140 Economics of Financial Investments (3)</p>	To be opted from the available ability enhancement courses approved by the Board of Studies in English	<p>COM-146 Business Data Processing and Networking (3) (1T + 2P) OR COM-147 Business Mathematics II (3) (1T + 2P) OR COM-148 Corporate Secretaryship (3) (1T + 2P) OR COM-149 Introduction to Agripreneurship (3) (1T + 2P) OR COM-150 Spreadsheet Applications for Business (3) (1T + 2P)</p>			To be opted from the available common value added courses approved by the respective Board of Studies.		EXT-1 COM-161 (Internship) (4)
III	<p>COM-200 Cost Accounting (4 T) COM-201 Public Economics (4 T)</p>	<p>COM-211 Accounting for Service Organisations(4) OR COM-212 Business Environment(4) OR COM-213 Collective Bargaining and</p>	<p>COM-231 Event Management (3) OR COM-232 Digital Marketing(3) OR COM-233 Business Ethics and Governance(3) OR</p>	To be opted from the available ability enhancement courses approved by the concerned Board of Studies	<p>COM-241 Introduction to Tally ERP (3) (1T + 2P) OR COM-242 Business Data Analysis (3) (1T + 2P) OR COM-243 E-Filing of</p>					

Four Year Bachelor of Commerce (Honors)

Award of Certificate in Commerce after Completion of One Year

All the candidates after completion of One Year (Two Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Certificate in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits.

Award of Diploma in Commerce after Completion of Two Years

All the candidates after completion of Two Years (Four Semesters) of study in Commerce who wish to opt out of the programme will be eligible for the award of Diploma in Commerce provided, they complete 4 Credits Industry Internship in manufacturing, trading, services undertakings, Non-Government Organizations, or Government Offices for a period of 4 Weeks and submit internship report. Each candidate will be allotted to a teacher who will guide the students with respect to preparation of internship report. After completion of the internship, the candidate has to submit the Certificate of Completion of Internship from the organization and Internship Report, and make a presentation before the guiding teacher. The guiding teacher shall evaluate the internship report and presentation for 4 credits.

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-100 Title of the Course: Financial Accounting

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To develop conceptual and practical knowledge of financial accounting. 2. To acquaint learners with skills of recording various kinds of business transactions. 3. To enable learners to prepare “Statement of Profit and Loss” and “Balance Sheet” as per Schedule III of the Companies Act 2013. 4. To acquaint learners with the insights on recording transactions upon buying and selling of securities.	
Content:	Unit 1: Accounting Fundamentals and Depreciation Accounting Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS. Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation – Sinking Fund Method and Insurance Policy Method.	15 hours
	Unit 2: Accounting from Incomplete Records Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet under Conversion Method.	15 hours
	Unit 3: Company Final Accounts Preparation of “Statement of Profit and Loss” and “Balance Sheet” as per Schedule III of the Companies Act 2013.	15 hours
	Unit 4: Investment Accounting Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for investments, Ex-interest/dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.	15 hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Anthony, R.N, Hawkins, D., Merchant, K. A., (2017). Accounting: Text and Cases (13th Ed). Mc Graw Hill Education. 2. Horngren, C.T. and Philbrick, D., (2017). Introduction to Financial Accounting (11 th Ed.), Pearson Education. 3. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34 th ed.). Mayur Paper Backs, New Delhi.	

	<ol style="list-style-type: none"> 4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19th Ed.), S. Chand & Co., New Delhi. 5. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6th Ed.) Vikas Publishing House, New Delhi. 6. Goyal, B. K. and Tiwari, HN, (2021). Financial Accounting (6th Ed.), International Book House 7. Goldwin, Alderman and Sanyal (2016). Financial Accounting (2nd Ed), Cengage India Private Limited. 8. Tulsian, P.C. (2023). Financial Accounting (1st Ed.), S. Chand publishing. 9. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill. 10. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain the basic accounting concepts, conventions and accounting standards.</p> <p>CO 2: Record various kinds of business transactions.</p> <p>CO 3: Prepare the financial statements as per Companies Act, 2013.</p> <p>CO 4: Prepare Investment Accounts for buying/selling of fixed/non-fixed interest-bearing securities.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-111 Title of the Course: Principles and Practice of Management

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To enable the learners to describe the competitive landscape of a company using Porter's five force model. 2. To acquaint the learners with skills to interpret the relevance of delegation and decentralization of authority in an organization. 3. To acquaint the learners to recognize the various needs of an individual using Maslow's Need-Hierarchy Theory. 4. To elucidate the principles and major techniques of control and apply the principles and techniques of coordination.	
Content:	<p>Unit 1: Introduction to Management Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.</p> <p>Unit 2: Planning and Organising Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types.</p> <p>Unit 3: Staffing and Leading Staffing: Concept of staffing, staffing process. b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.</p>	15 hours 15 hours 15 hours

	<p>Unit 4: Control and Coordination Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Emerging issues in Management.</p>	<p>15 hours</p>
<p>Pedagogy:</p>	<p>Lectures, Classroom discussions and Case study</p>	
<p>Reference/ Readings:</p>	<ol style="list-style-type: none"> 1. Tripathi, P. C. & Reddy, P.N. (2010). Principles of Management (Fourth ed.). Tata Mc Graw Hill Education Pvt. Ltd., New Delhi. 2. Chandan, J. S. (2004). Management, Theory & Practice (Second ed.). Vikas Publishing House, New Delhi. 3. Prasad, L. M. (2000). Principles and Practice of Management (Fifth ed.). Soutan Chand & Sons. 4. Jain, V. (2010). Management Theory & Practice (First ed.). International Book House, New Delhi. 5. Prasad, M. (2008). Management Concepts & Practices. (Fourth ed.). Himalaya Publishing House, Mumbai. 6. Subba Rao, P., & Venkatram T. K. (2010). Management Theory & Practice (First ed.). Himalaya Publishing House, Mumbai. 7. Moshal, B. S. (2009). Principles of Mangement (First ed.).Ane Books Pvt. Ltd., New Delhi. 8. Barton, G., & Thakur, H. (1997). Management Today, Principle & Practice (First ed.). Tata Mc Graw Hill Publishing Co. Ltd., New Delhi. 	
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Describe the competitive landscape of a company using Porter's five force model.</p> <p>CO 2: Interpret the relevance of delegation and decentralization of authority in an organization.</p> <p>CO 3: Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory.</p> <p>CO 4: Eucidate the principles and major techniques of control and apply the principles and techniques of coordination.</p>	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-131 Title of the Course: Accounting for Non Accountants

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Students of any stream other than commerce is eligible to take the course.	
Course Objectives:	Objectives of the Course are: 1. To enable learners from non-commerce background to acquire basic knowledge of financial accounting. 2. To equip the learners with the skills of recording transactions. 3. To impart skills for preparation of accounts of trading organizations and professionals.	
Content:	Unit 1: Introduction to Accounting and Accounting Principles Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Basic Accounting Terms (Conceptual Knowledge) –Transactions, Assets, Liabilities, Capital, Expenditure- Capital and Revenue; Income – Revenue and Capital; Gain, Profit/Surplus, Loss/Deficit, Voucher, Journal and Ledger, Subsidiary Books of Accounts, Debtors, Creditors, Posting, Casting, Balancing, C/F, C/D, Debit, Credit, Financial Year, Depreciation, Financial Statement, Final Account, Cash Flow. Basis of Accounting – Cash, Accrual and Hybrid. Accounting Systems: Double Entry system and Single-entry system (accounting for incomplete records). Accounting Principles: Concepts and Conventions.	10 hours
	Unit 2: Recording of Transactions Identification of transactions and events for recording. Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account; Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. Accounting Equation. Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions and posting to various ledger accounts, Preparation of Cash Book and Trial Balance. Practical Problems on Journalising, Posting, preparation of various ledgers including cash book and trial balance.	15 hours
	Unit 3: Preparation of Financial Statement from Complete and Incomplete Records Preparation of final account for Trading concerns: Trading and Profit & Loss Account and Balance Sheet for a sole proprietor/Firm with basic adjustments; Accounts from Incomplete Records; Meaning, features, reasons and limitations of accounting from incomplete records. Determining	20 hours

	profit and loss using statement of Affairs method. Accounting for Professionals: Preparation of Income and Expenditure Account and Balance sheet for Professionals (Doctors, Lawyers, Accountant)
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	<ol style="list-style-type: none"> 1. Ashok, S. (2012). Financial Accounting for Manegers. Lexix Nexix Butterworths. 2. David, H. and Robert, A. (2018). Accounting Text and Cases.Tata McGraw Hill Education Pvt Ltd. 3. Hanif , M. and Mukharjee, A.(2019). Modern Accountancy.Tata McGraw Hill Pvt Ltd. 4. Karthikayan,M., Karunakaran, M. (2013). Corporate Accounting. Discovery Publishing House Pvt Ltd. 5. Khan and Jain (2013). Advanced Accountancy Vol I. Kalyani Publisher. 6. Khan and Jain (2022). Management Accounting. Tata McGraw Hill Education Pvt Ltd. 7. Latitha, R., and Rajsekaran, V. (2018). Financial Accounting. Pearson India Binding House. 8. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). Advanced Accountancy Vol I. Vikas Publishing House Pvt Ltd. 9. Maheshwari S.N, Maheshwari, S.K and Maheshwari S.K (2018). Corporate Accounting. Vikas Publishing House Pvt Ltd. 10. Paul, S.K (2012). Accountancy. New Central Book Agency. 11. Pillai, R.S and Bhagavati, U.S. (2011). Fundamentals of Advanced Accounting Vol I. S Chand and Co Pvt. 12. Pipara Gyan B. (2023). Balance sheet Decoded. Taxmann Publications Private Limited 13. Ramachandran N., Kumar Kakani, R. (2012). Financial Accounting for Management. Tata McGraw Hill Education Pvt Ltd. 14. Shukla,M.C and Grewal , T.S (2017). Advanced Account Vol I. S Chand and Co Ltd. 15. Shukla,M.C and Grewal , T.S (2017). Introduction to Accountancy. S Chand and Co Ltd . 16. Stittle J., and Robert, W. (2008). Financial Accounting. Sage Publication.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain various terms used in accounting.</p> <p>CO 2: Record accounting entries and prepare trial balance.</p> <p>CO 3: Prepare profit and loss account and balance sheet from complete and incomplete records.</p> <p>CO 4: Prepare Income and Expenditure Account and Balance sheet for Professionals</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-132 Title of the Course: Fundamentals of Stock Market

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil						
Course Objectives:	Objectives of the Course are: 1. To develop a comprehensive understanding of the primary market. 2. To familiarize learners with the framework of the secondary market. 3. To acquaint learners with the trading and settlement procedures on the Indian stock exchanges.						
Content:	<table border="1"><tr><td>Unit 1: Primary Market An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Intermediaries, Functions of Primary Market – Methods of floatation of Capital – Challenges of New Issues Market – SEBI measures for the primary market-IPO</td><td>15 hours</td></tr><tr><td>Unit 2: Secondary Market Secondary Market: Meaning, Functions of Secondary Market – Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market –Listing of Securities: Meaning –Merits and Demerits, Delisting of Securities.</td><td>15 hours</td></tr><tr><td>Unit 3: Trading and Settlement in Indian Stock Exchanges Indian Stock Exchanges: BSE – BOLT System – NSE — NEAT system – Market types, order types – Clearing and Settlement systems in Indian Stock Exchanges - Transaction Cycle – Clearing & Settlement Process – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement- Auction - Stock Market Indices, (BSE Sensex, NSE Nifty, Sectoral Indices)</td><td>15 hours</td></tr></table>	Unit 1: Primary Market An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Intermediaries, Functions of Primary Market – Methods of floatation of Capital – Challenges of New Issues Market – SEBI measures for the primary market-IPO	15 hours	Unit 2: Secondary Market Secondary Market: Meaning, Functions of Secondary Market – Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market –Listing of Securities: Meaning –Merits and Demerits, Delisting of Securities.	15 hours	Unit 3: Trading and Settlement in Indian Stock Exchanges Indian Stock Exchanges: BSE – BOLT System – NSE — NEAT system – Market types, order types – Clearing and Settlement systems in Indian Stock Exchanges - Transaction Cycle – Clearing & Settlement Process – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement- Auction - Stock Market Indices, (BSE Sensex, NSE Nifty, Sectoral Indices)	15 hours
Unit 1: Primary Market An overview of Indian Securities Market, Primary Market - Meaning – Book Building Process– Intermediaries, Functions of Primary Market – Methods of floatation of Capital – Challenges of New Issues Market – SEBI measures for the primary market-IPO	15 hours						
Unit 2: Secondary Market Secondary Market: Meaning, Functions of Secondary Market – Regulatory Framework for stock exchanges in India – Defects in working of Indian stock exchanges – SEBI measures for the secondary market –Listing of Securities: Meaning –Merits and Demerits, Delisting of Securities.	15 hours						
Unit 3: Trading and Settlement in Indian Stock Exchanges Indian Stock Exchanges: BSE – BOLT System – NSE — NEAT system – Market types, order types – Clearing and Settlement systems in Indian Stock Exchanges - Transaction Cycle – Clearing & Settlement Process – Rolling Settlement – Pay in and pay out –Demat settlement – Physical settlement – Funds settlement- Auction - Stock Market Indices, (BSE Sensex, NSE Nifty, Sectoral Indices)	15 hours						
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities						
Reference/ Readings:	<ol style="list-style-type: none">1. Pandian, P. (2012) Security Analysis and Portfolio Management (2nd Ed.), Vikas Publishing House Pvt. Ltd.2. Avadhani, V. A. (2022). Investment and Securities Market in India (10th Ed.), Himalaya Publishing House.3. Chandra, P. (2021). Investment Analysis and Portfolio Management (6th Ed.), Tata McGraw – Hill.4. Agarwal, S. (2000). A Guide to Indian Capital Market, Bharat Publishers.5. Kevin, S. (2022). Security Analysis and Portfolio Management (3rd Ed.), PHI Learning Pvt. Ltd.6. NISM’s Securities Markets Foundation module, (2022)7. Capital Market (Dealers) Module, Workbook from NSE Financial Markets: A Beginners Module, Workbook from NSE (Latest Editions)						
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Describe the working of the Indian stock markets. CO 2: Discuss the regulatory framework for stock exchanges in India. CO 3: Examine the trading and settlement systems in Indian stock exchanges. CO 4: Comprehend Indian stock market indices						

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-133 Title of the Course: Marketing for Beginners

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil						
Course Objectives:	Objectives of the Course are: 1. To develop an understanding of various concepts of marketing. 2. To acquaint learners with the knowledge of marketing mix and the skill to develop effective marketing strategy. 3. To acquaint learners with recent trends in marketing and to enable them to understand legal issues in marketing.						
Content:	<table border="1"><tr><td>Unit 1: Introduction to Marketing Marketing: Meaning, Nature, Scope of marketing, Need and Importance of Marketing. Selling v/s Marketing. Marketing Philosophies; Marketing Mix (7P's of marketing). Marketing Environment: Concept and importance of marketing environment, Micro and Macro environmental factors. Consumer behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.</td><td>15 hours</td></tr><tr><td>Unit 2: Marketing Mix Decisions Product: Meaning and classification of product. Product life cycle and marketing mix. Branding: concept, functions and qualities of good brand name. Packaging and Labelling- concept and functions; Place; Pricing: Concept, Factors affecting price of a product, Pricing strategies; Promotion: Advertising, Personal selling, sales promotion, Public relation, direct marketing; Distribution channel: Meaning, types and strategies.</td><td>15 hours</td></tr><tr><td>Unit 3: Recent Trends in Marketing Digital marketing: Meaning, types, Benefits. Traditional marketing v/s Digital marketing. Marketing for services: Meaning, scope and importance. Green marketing, social marketing, Rural marketing, Relationship marketing, Influencer marketing. Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing, Consumerism and need for consumer protection.</td><td>15 hours</td></tr></table>	Unit 1: Introduction to Marketing Marketing: Meaning, Nature, Scope of marketing, Need and Importance of Marketing. Selling v/s Marketing. Marketing Philosophies; Marketing Mix (7P's of marketing). Marketing Environment: Concept and importance of marketing environment, Micro and Macro environmental factors. Consumer behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.	15 hours	Unit 2: Marketing Mix Decisions Product: Meaning and classification of product. Product life cycle and marketing mix. Branding: concept, functions and qualities of good brand name. Packaging and Labelling- concept and functions; Place; Pricing: Concept, Factors affecting price of a product, Pricing strategies; Promotion: Advertising, Personal selling, sales promotion, Public relation, direct marketing; Distribution channel: Meaning, types and strategies.	15 hours	Unit 3: Recent Trends in Marketing Digital marketing: Meaning, types, Benefits. Traditional marketing v/s Digital marketing. Marketing for services: Meaning, scope and importance. Green marketing, social marketing, Rural marketing, Relationship marketing, Influencer marketing. Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing, Consumerism and need for consumer protection.	15 hours
Unit 1: Introduction to Marketing Marketing: Meaning, Nature, Scope of marketing, Need and Importance of Marketing. Selling v/s Marketing. Marketing Philosophies; Marketing Mix (7P's of marketing). Marketing Environment: Concept and importance of marketing environment, Micro and Macro environmental factors. Consumer behaviour: Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.	15 hours						
Unit 2: Marketing Mix Decisions Product: Meaning and classification of product. Product life cycle and marketing mix. Branding: concept, functions and qualities of good brand name. Packaging and Labelling- concept and functions; Place; Pricing: Concept, Factors affecting price of a product, Pricing strategies; Promotion: Advertising, Personal selling, sales promotion, Public relation, direct marketing; Distribution channel: Meaning, types and strategies.	15 hours						
Unit 3: Recent Trends in Marketing Digital marketing: Meaning, types, Benefits. Traditional marketing v/s Digital marketing. Marketing for services: Meaning, scope and importance. Green marketing, social marketing, Rural marketing, Relationship marketing, Influencer marketing. Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing, Consumerism and need for consumer protection.	15 hours						
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work						
Reference/ Readings:	1. Kotler, Philip. (2003). Marketing Management. Prentice Hall 2. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th edition) Pearson Education. Indian edition. 3. Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.						

	<ol style="list-style-type: none"> 4. Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice. 5. Gandhi, J.C. (1987). Marketing a Managerial Introduction. Tata McGraw Hill. 6. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill. 7. Patni, M. (2018). Digital Marketing (1st ed.). Literature house.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain the concepts of marketing.</p> <p>CO 2: Develop the skills to analyze marketing mix.</p> <p>CO 3: Familiarize about the current trends in marketing</p> <p>CO 4: Discuss ethical and legal issues in marketing.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-141 Title of the Course: Computer Applications in Business

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil						
Course Objectives:	Objectives of the Course are: 1. To provide skills in data capturing, presentation, and report formatting. 2. To provide an understanding of essentials of Information Technology, Internet Applications and Emerging Technologies. 3. To develop skills in efficient search techniques and online collaboration tools.						
Content:	<table border="0"><tr><td>Unit 1: Information Technology Basics Information: Prerequisites of Information, Need for Information Technology and its advantages; Information Technology : Definition and components; Data : Definition, Types, Data Representation, Number system and Coding Schemes(ASCII and UNICODE); Parts of a Computer: CPU, Memory, Input/ Output Devices, Auxiliary Memory; Software – Definition, Relationship between Hardware and Software, Categories of Software, OS - definition & functions Role of Information Technology in : Business, Mobile Computing, Health Services, Public Sector, Media, Defence Services, Education and Publication.</td><td>10 hours</td></tr><tr><td>Unit 2: Internet Applications and Emerging Technologies Internet – role and importance, Web Browser, IP Addressing – Public Vs Private, Static Vs Dynamic; WWW & related protocols; Internet Applications. Cloud Computing: Meaning, Features, & Service models, Advantages and disadvantages, Mobile Computing: Meaning, Business Applications of Mobile computing, Virtual reality & Augmented Reality: Meaning and applications, IoT - Internet of Things: Meaning & Applications</td><td>5 hours</td></tr><tr><td>Unit 3: Practicals Lab 1 Basic Computer Skills Surfing the Internet, Use of Email and Search Engines Securing your device Installation and Configuration of any free Antivirus Package eg. AVG/Avast etc., Online Sharing and Collaboration Create documents, spreadsheets and presentations online, Share and collaborate in real time, Safely store and organize your work, Control who can see your documents Data capture using Google Forms Create data forms to capture data for Event Registration, Event Feedback, Customer feedback/satisfaction on a product or service and Order Request OS Basic Installation of Operating System , Demonstrate features of any MS</td><td>10 hours</td></tr></table>	Unit 1: Information Technology Basics Information: Prerequisites of Information, Need for Information Technology and its advantages; Information Technology : Definition and components; Data : Definition, Types, Data Representation, Number system and Coding Schemes(ASCII and UNICODE); Parts of a Computer: CPU, Memory, Input/ Output Devices, Auxiliary Memory; Software – Definition, Relationship between Hardware and Software, Categories of Software, OS - definition & functions Role of Information Technology in : Business, Mobile Computing, Health Services, Public Sector, Media, Defence Services, Education and Publication.	10 hours	Unit 2: Internet Applications and Emerging Technologies Internet – role and importance, Web Browser, IP Addressing – Public Vs Private, Static Vs Dynamic; WWW & related protocols; Internet Applications. Cloud Computing: Meaning, Features, & Service models, Advantages and disadvantages, Mobile Computing: Meaning, Business Applications of Mobile computing, Virtual reality & Augmented Reality: Meaning and applications, IoT - Internet of Things: Meaning & Applications	5 hours	Unit 3: Practicals Lab 1 Basic Computer Skills Surfing the Internet, Use of Email and Search Engines Securing your device Installation and Configuration of any free Antivirus Package eg. AVG/Avast etc., Online Sharing and Collaboration Create documents, spreadsheets and presentations online, Share and collaborate in real time, Safely store and organize your work, Control who can see your documents Data capture using Google Forms Create data forms to capture data for Event Registration, Event Feedback, Customer feedback/satisfaction on a product or service and Order Request OS Basic Installation of Operating System , Demonstrate features of any MS	10 hours
Unit 1: Information Technology Basics Information: Prerequisites of Information, Need for Information Technology and its advantages; Information Technology : Definition and components; Data : Definition, Types, Data Representation, Number system and Coding Schemes(ASCII and UNICODE); Parts of a Computer: CPU, Memory, Input/ Output Devices, Auxiliary Memory; Software – Definition, Relationship between Hardware and Software, Categories of Software, OS - definition & functions Role of Information Technology in : Business, Mobile Computing, Health Services, Public Sector, Media, Defence Services, Education and Publication.	10 hours						
Unit 2: Internet Applications and Emerging Technologies Internet – role and importance, Web Browser, IP Addressing – Public Vs Private, Static Vs Dynamic; WWW & related protocols; Internet Applications. Cloud Computing: Meaning, Features, & Service models, Advantages and disadvantages, Mobile Computing: Meaning, Business Applications of Mobile computing, Virtual reality & Augmented Reality: Meaning and applications, IoT - Internet of Things: Meaning & Applications	5 hours						
Unit 3: Practicals Lab 1 Basic Computer Skills Surfing the Internet, Use of Email and Search Engines Securing your device Installation and Configuration of any free Antivirus Package eg. AVG/Avast etc., Online Sharing and Collaboration Create documents, spreadsheets and presentations online, Share and collaborate in real time, Safely store and organize your work, Control who can see your documents Data capture using Google Forms Create data forms to capture data for Event Registration, Event Feedback, Customer feedback/satisfaction on a product or service and Order Request OS Basic Installation of Operating System , Demonstrate features of any MS	10 hours						

	<p>Windows based OS or any of the Linux flavor , Identification of Directories , Setting up computer, Add a printer, Check device drivers, Installation of software, Users and administrative rights for installation</p> <p>Lab 2 Report Formatting using Word Processing (MS Word or any similar Open Source software) Draft an official letter for job interview invitation/ job appointment/ invitation to a business trade show event, use mail merge to input the recipients list linking with database. Given a project report in PDF format transfer to word processor software and format to include title page, specified Paragraph and Page Formating (page size, orientation, line spacing, font type and font size, Indent, bullets, paragraph formatting) details, Acknowledgement page, Table of contents page, List of figures page, List of Tables page, bibliography, references, distinct headers for each chapter, page numbering in roman for initial pages and normal from first chapter. The document should be checked for spelling errors and corrected appropriately. Create / Upload a document in a collaboration software like Google docs. Share and collaborate in real time, Safely store and organize your work, Control who can see your documents.</p> <p>Lab 3 Presentation Software (MS- Powerpoint or any similar Open Source software) Preparing presentation in areas such as Customer satisfaction/ feedback, product analysis, job satisfaction using the data obtained through data capture tool, including appropriate slide animation, sound recording, slide timings, customer feedback video. Export the presentation as video or save as slide show. Prepare handouts for audience.</p>	<p>30 hours</p> <p>20 hours</p>
Pedagogy:	Lectures, Practical Lab Sessions, Presentations	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Sinha, P. K., & Sinha, P. (2014), Computer Fundamentals (Sixth ed.), BPB Publications 2. Leon, A., & Leon, M. (1999), Fundamentals of Information Technology (First ed.), Leon Press 3. Arvind Babu, M. C., Anandamurugan, S., & Priyaa, T. (2016), Cloud Computing (First ed.), Laxmi Publications Pvt Ltd 4. Bahga, A., & Madiseti, V. (2015), Internet of Things: A Hands-On Approach, (First ed.), University Press 5. https://www.howstuffworks.com 6. https://www.panola.edu/media/825/download?attachment/itsw1401.pdf 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain the concepts of Information Technology.</p> <p>CO 2: Discuss significance and applications of Internet Applications.</p> <p>CO 3: Discuss significance and applications of Emerging Technologies.</p> <p>CO 4: Demonstrate practical skills in Application software.</p>	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-142 Title of the Course: Business Mathematics I

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Elementary Mathematics	
Course Objectives:	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics necessary in the areas of Economics, Finance, Commerce and Management 2. To demonstrate modelling of descriptive problems into mathematical formulae for solving business problems. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Economics.	
Content:	Unit 1: Mathematics of Finance <ul style="list-style-type: none">Ratio, Proportions, PercentageSimple Interest, Compound InterestAnnuity	5 hours
	Unit 2: Set Theory and Solutions of Algebraic Equations <ul style="list-style-type: none">Sets: Definition, Representation, Types of sets, Operations on Sets, Power set, De Morgan's laws.Relations and Functions, Domain, Co-domain, RangeQuadratic Equations	5 hours
	Unit 3: Calculus <ul style="list-style-type: none">Derivatives and its applications: Definition, Computational formulae, Algebra of derivatives, derivatives of composite functions. Increasing/decreasing functions, Maxima and Minima. (Definition and Interpretation)Integration and its applications: Definition, standard forms, Algebra of integration, Integration by parts, definite integrals.	5 hours
	Practicals List of Practical (Each practical of two hours each) UNIT I <ul style="list-style-type: none">RatioProportionsWork and TimeUnit conversion (SI to metric, metric to SI)DiscountsProfit and LossCompound Interest (compounded annually, half-yearly, quarterly, monthly)EMI using interest on reducing balance and flat interest rateFuture valuePresent value UNIT II <ul style="list-style-type: none">Venn diagramPrinciple of inclusion and exclusionGraph of a function	60 hours

	<ul style="list-style-type: none"> • Roots of quadratic equation • Numerical Solution of Algebraic Equations: <ul style="list-style-type: none"> • Bisection method • Regula-Falsi method • Newton-Raphson method <p>UNIT III</p> <ul style="list-style-type: none"> • Cost/ Demand/ Revenue, Marginal Cost/ Demand/ Revenue • Elasticity of demand, supply • Increasing/decreasing functions <ul style="list-style-type: none"> ○ Maxima and minima ○ Area under a curve ○ Consumer Surplus ○ Producer's Surplus • Numerical Differentiation using: <ul style="list-style-type: none"> ○ Newton's Forward difference ○ Backward difference method ○ Divided difference method • Numerical Integration using: <ul style="list-style-type: none"> ○ Trapezoidal rule ○ Simpson's one-third formula ○ Weddle's formula <p>Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.</p>	
Pedagogy:	Lectures, Practicals	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Clendenen, G., & Salzman, S. (2015). Business Mathematics (Global Edition), Pearson Education. 2. Sharma, J. K. (2014). Business Mathematics: Theory and Applications (Ane's Student Edition), Lakshi Publishers. 3. Dikshit, A., & Jain, J. K. (2009). Business Mathematics, Himalaya Publishing House. 4. Sastry, S. S. (2012). Introduction to Numerical Analysis (Fifth Edition), Prentice Hall India Learning Pvt. Ltd. 5. Cain, J., & Emeritus, R. C. (2000). Mathematics for Business Careers (Fifth Edition), Pearson Education. 6. Eugene, D., & Lerner, J. (2009). Schaum's Outline of Basic Business Mathematics (Second Edition), McGraw-Hill Education. 7. Hilderbrand, F. B. (2003). Introduction to Numerical Analysis (Second Edition), Dover Publications Inc. 8. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Solve problems in the areas of business calculus, simple and compound interest account, loan and consumer credit.</p> <p>CO 2: Undertake necessary computations for problems of interest, annuities and perpetuities, capitalized cost, depletion allowances, stocks and bonds.</p> <p>CO 3: Evaluate and select financial arrangements which are best for a consumer.</p> <p>CO 4: Demonstrate and use calculus in the areas of Commerce, Economics and Finance.</p>	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-143 Title of the Course: Soft Skills and Personality Development

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil						
Course Objectives:	Objectives of the Course are: 1. To provide soft skills training and practical orientation. 2. To acquaint learners with the personality traits and self-development 3. To enable learners to place emphasis on goal setting and self-development.						
Content:	<table border="1"><tr><td>Unit 1: Introduction to Soft Skills Soft Skills: Meaning, Importance; Types: Self Management Skills, Communication Skills; Leadership Skills, Negotiation Skills, Presentation Skills; Life Skills, Time management Skills, Social Skills; Stress Management and Creative Thinking.</td><td>15 hours</td></tr><tr><td>Unit 2: Personality Development (Practical) Body Language- Personality Traits; Postures and Gestures; Active Listening; Value of Time; Team Work and Team Building- Group Discussion; Social and Corporate Etiquettes – Social and Corporate Etiquettes; Interviews and CV Writing; Developing trust and Integrity in Humans.</td><td>30 hours</td></tr><tr><td>Unit 3: Self Development and Goal Setting (Practical) Developing potential and self-actualisation; SWOC analysis, learning to maximize success using SWOC, how to do a personal SWOC; Goal Setting including various types of goals; Interpersonal relationships, Understanding People; Conflict Resolution Skills – Seeking Win-Win Solution; Emotional Intelligence.</td><td>30 hours</td></tr></table>	Unit 1: Introduction to Soft Skills Soft Skills: Meaning, Importance; Types: Self Management Skills, Communication Skills; Leadership Skills, Negotiation Skills, Presentation Skills; Life Skills, Time management Skills, Social Skills; Stress Management and Creative Thinking.	15 hours	Unit 2: Personality Development (Practical) Body Language- Personality Traits; Postures and Gestures; Active Listening; Value of Time; Team Work and Team Building- Group Discussion; Social and Corporate Etiquettes – Social and Corporate Etiquettes; Interviews and CV Writing; Developing trust and Integrity in Humans.	30 hours	Unit 3: Self Development and Goal Setting (Practical) Developing potential and self-actualisation; SWOC analysis, learning to maximize success using SWOC, how to do a personal SWOC; Goal Setting including various types of goals; Interpersonal relationships, Understanding People; Conflict Resolution Skills – Seeking Win-Win Solution; Emotional Intelligence.	30 hours
Unit 1: Introduction to Soft Skills Soft Skills: Meaning, Importance; Types: Self Management Skills, Communication Skills; Leadership Skills, Negotiation Skills, Presentation Skills; Life Skills, Time management Skills, Social Skills; Stress Management and Creative Thinking.	15 hours						
Unit 2: Personality Development (Practical) Body Language- Personality Traits; Postures and Gestures; Active Listening; Value of Time; Team Work and Team Building- Group Discussion; Social and Corporate Etiquettes – Social and Corporate Etiquettes; Interviews and CV Writing; Developing trust and Integrity in Humans.	30 hours						
Unit 3: Self Development and Goal Setting (Practical) Developing potential and self-actualisation; SWOC analysis, learning to maximize success using SWOC, how to do a personal SWOC; Goal Setting including various types of goals; Interpersonal relationships, Understanding People; Conflict Resolution Skills – Seeking Win-Win Solution; Emotional Intelligence.	30 hours						
Pedagogy:	Lecture, Classroom Discussion, Presentation, Case Study, Role Play						
Reference/ Readings:	<ol style="list-style-type: none">1. Stein, S. J. & Howard, E. B. (2011). The EQ Edge: Emotional Intelligence and Your Success. Canada: Wiley & Sons.2. Petes, S. J., & Francis. (2011). Soft Skills and Professional Communication. New Delhi: Tata McGraw-Hill Education.3. Dorch, P. (2013). What Are Soft Skills? New York: Execu Dress Publisher.4. Kamin, M. (2013). Soft Skills Revolution: A Guide for Connecting with Compassion for Trainers, Teams, and Leaders. Washington, DC: Pfeiffer & Company.5. Klaus, P., Jane R., & Molly, H. (2007). The Hard Truth about Soft Skills. London: HarperCollins E-books.						
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Explain the different soft skills and their importance. CO 2: Identify the different personality traits and its implications. CO 3: Prepare self - SWOC analysis, planning and goal setting. CO 4: Apply various soft skills.						

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-144 Title of the Course: Business Documentation

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	Objectives of the Course are: 1. To enhance business document presentation skills. 2. To improve competence in business correspondence and documentation. 3. To acquaint learners with skills of business report writing.
Content:	<p>Unit 1: Business Document Presentation Business, commercial and managerial vocabulary- terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations; Use of digital platforms in business documentation and communication; Document sharing and collaborative working; Privacy and data security issues in business documentation</p> <p>Unit 2: Business Correspondence and Documentation (Practical) Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds; Legal documentation for bank transactions; Property documentation; Contract of employment; Memorandum, inter- office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents.</p> <p>Unit 3: Report Writing (Practical) Format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in report; Citations and References; File Management.</p> <p>15 hours</p> <p>30 hours</p> <p>30 hours</p>
Pedagogy:	Lectures, Presentations, Case study, Role Play, Seminars
Reference/ Readings:	<ol style="list-style-type: none">1. Raman, M., & Sharma, S. (2015). Technical Communication - Principles and Practice (Third ed.). Delhi: Oxford University Press.2. Sharma, R.C. & Krishna, M. (2017). Business Correspondence and Report Writing (Fifth ed.). Tata McGraw Hill Publishing Company Limited.3. Sinha, K. K (2012). Business Communication (fourth ed.). Galgotia Publishing Co., Karol Bagh, New Delhi.4. Pal, R. & Korlahalli, J. S. (2012). Essentials of Business Communications. (First ed.). Sultan Chand & Sons.5. Taylor, S. (2012) Model Business Letters, Emails and Other Business Documents (7th ed.), FT Publishers.6. Shinley, T. (2016) Communication for Business (fourth ed.). Pearson Education.7. Khanna, J. K. (2013). Documentation and Information-Services, Systems & Techniques. (Fifth ed.) Y.K. Publishers.
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Demonstrate business document presentation skills. CO 2: Display competence in business correspondence. CO 3: Display competence in business documentation. CO 4: Prepare business reports.

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-101 Title of the Course: Elements of Cost

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with various cost concepts and cost classification 2. To familiarize the learners with material cost and employee cost 3. To acquaint learners with classification of and accounting for overhead costs. 4. To enable learners to prepare cost sheet.	
Content:	Unit 1: Introduction to Cost Accounting Meaning, Scope, Objectives, Limitations of Cost Accounting; Installation of a Costing System; Cost Centre, Cost Unit, Cost Classification; Overview of elements of cost; Role of Cost Accountant in an organisation.	10 hours
	Unit 2: Elements of Cost: Material and Employee Cost Material: Meaning & Need, Essentials of Material Control; Functions of Purchase Department; Purchase Requisition, Stores Control; Issue of Materials: Methods of pricing of material issues- FIFO, LIFO and Weighted Average Price method, Economic Order Quantity (EOQ); Cost Accounting and treatment of losses- Wastage, scrap, spoilage and defectives. Employee Cost: Attendance & Payroll procedures, Elements of wages; Employee Turnover: Causes, Methods of calculating Employee Turnover; concept of idle time and overtime; System of wage payments and methods: Time Rate, Piece Rate, Taylor's Differential Piece Rate, Halsey Premium Plan & Rowan Plan.	20 hours
	Unit 3: Elements of Cost: Overheads Meaning, Importance & Classification of Overheads; Cost Allocation & Apportionment, Basis of Apportionment, Methods of Primary & Secondary Distribution; Overhead Absorption Rates. Activity Based Costing (ABC).	15 hours
	Unit 4: Cost Sheet Cost Sheet: Meaning, Characteristics, Objectives, Limitations; Preparation of Cost Sheet, Estimated Cost Sheet	15 hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Jain S. P., & Narang, K.L. (2014). Cost Accounting Principles and practice – Kalyani Publishers, Ludhiana. 2. LAL, B. M., Nigam, B., & Jain, J.C. (2000). Cost Accounting Principles and practice. Hall of India Pvt. Ltd., New Delhi. 3. Bhar, B. K. (2012). Cost Accounting- Methods & Problems. Academic Publishers	

	<p>Calcutta 700073.</p> <p>4. Maher, M. W., & Clyde, P. S. (2006). Cost Accounting: Principles and Practice. ICC, McMillan Inc.</p> <p>5. Tulsian, P. C. (2018). Practical Costing. Publishers Sultan Chand. New Delhi</p> <p>6. Khan, M. Y., & Jain, P.K. (2003). Theory and Problems of Management and Cost Accounting- Tata McGraw Hill Publishing co. Ltd. New Delhi.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain various concepts in cost accounting.</p> <p>CO 2: Identify and account for elements of material and employee costs.</p> <p>CO 3: Identify and account for elements of overhead costs.</p> <p>CO 4: Prepare cost sheet.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-112 Title of the Course: Fundamentals of Banking

Number of Credits: 04

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil						
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the structure, types, and systems of banking. 2. To impart knowledge of functions, types of customers and banker-customer relationship. 3. To familiarize the learners with Negotiable Instruments 4. To equip the learners with the basics of e-banking						
Content:	<table border="1"><tr><td>Unit 1: Introduction to Banking Origin of Modern Banking in India, Meaning and Definition of Banking. Structure of Banking in India & Types of Banks: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Payment Banks, Small Saving Banks. System of Banking: Unit Banking and Branch Banking. RBI: History, Role, and Functions.</td><td>10 hours</td></tr><tr><td>Unit 2: Functions, Types of Customers and Banker-Customer Relationship Primary Functions Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid. DEMAT Account: Meaning and Functions. Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities – Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities – Guarantees, Letter of Credit. Secondary Functions and other Functions Utility Function, Agency Function and Other Fee Based Services</td><td>20 hours</td></tr><tr><td>Types of Bank Customers and Procedure and Practice in Opening Accounts of Different Customers: Minor, Individual Joint Account. KYC Norms and e-KYC. Banker-Customer Relationship – General and Termination. Unit 3: Negotiable Instruments Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque. Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement. Paying Banker: Introduction-meaning-Role-Functions-Duties. Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.</td><td>15 hours</td></tr></table>	Unit 1: Introduction to Banking Origin of Modern Banking in India, Meaning and Definition of Banking. Structure of Banking in India & Types of Banks: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Payment Banks, Small Saving Banks. System of Banking: Unit Banking and Branch Banking. RBI: History, Role, and Functions.	10 hours	Unit 2: Functions, Types of Customers and Banker-Customer Relationship Primary Functions Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid. DEMAT Account: Meaning and Functions. Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities – Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities – Guarantees, Letter of Credit. Secondary Functions and other Functions Utility Function, Agency Function and Other Fee Based Services	20 hours	Types of Bank Customers and Procedure and Practice in Opening Accounts of Different Customers: Minor, Individual Joint Account. KYC Norms and e-KYC. Banker-Customer Relationship – General and Termination. Unit 3: Negotiable Instruments Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque. Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement. Paying Banker: Introduction-meaning-Role-Functions-Duties. Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.	15 hours
Unit 1: Introduction to Banking Origin of Modern Banking in India, Meaning and Definition of Banking. Structure of Banking in India & Types of Banks: Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks, Payment Banks, Small Saving Banks. System of Banking: Unit Banking and Branch Banking. RBI: History, Role, and Functions.	10 hours						
Unit 2: Functions, Types of Customers and Banker-Customer Relationship Primary Functions Accepting Deposits: Importance of Deposits, Classification of Deposits – Demand, Time and Hybrid, Different types of Deposits – Saving, Current, Fixed, Recurring and Hybrid. DEMAT Account: Meaning and Functions. Loans and Advances: Importance of Lending, Principles of Lending, Classification of Lending: Fund Based Credit Facilities – Cash Credit, Overdraft, Demand Loan, Bill Purchased, Bill Discounted, Project Finance. Non-fund Based Credit Facilities – Guarantees, Letter of Credit. Secondary Functions and other Functions Utility Function, Agency Function and Other Fee Based Services	20 hours						
Types of Bank Customers and Procedure and Practice in Opening Accounts of Different Customers: Minor, Individual Joint Account. KYC Norms and e-KYC. Banker-Customer Relationship – General and Termination. Unit 3: Negotiable Instruments Introduction – Meaning and Definition – Features – Kinds of Negotiable Instruments: Promissory Note, Bills of Exchange, and Cheque. Crossing of Cheque, Types of Crossing; Endorsements: Meaning, Importance and Kinds of Endorsement, Rules for Endorsement. Paying Banker: Introduction-meaning-Role-Functions-Duties. Collecting Banker: Introduction-Meaning-Legal status of collecting banker- Holder for Value-Holder in due course.	15 hours						

	<p>Unit 4: E-Banking in India Meaning, Characteristics, Benefits and Drawbacks of E-Banking, Types of E-Banking. ATM, Debit Card, Credit Card, NEFT, RTGS, ECS (Debit and Credit)– Meaning, Features and Functions. NPCI: Functions and Products – Aadhaar Enabled Payment Systems, Bharat Bill Payment System, BHIM, Cheque Truncation System, Digital Rupee, Immediate Payment Service, National Automated Clearing House, National Common Mobility Card, National Financial Switch, NUUP Services, RuPay, Unified Payments Interface, BharatQR. (in brief).</p>	<p>15 hours</p>
<p>Pedagogy:</p>	<p>Lectures, Group discussions, Seminars, Case studies, Field work</p>	
<p>Reference/ Readings:</p>	<p>Books:</p> <ol style="list-style-type: none"> 1. Natarajan, S, and Parameswaran R, (2015). Indian Banking (Revised Ed.). S. Chand. 2. Indian Institute of Banking and Finance, (2016). Digital Banking. Taxmann. 3. Indian Institute of Banking and Finance,(2010). Banking Products and Services. Taxmann. 4. Indian Institute of Banking and Finance (2015). Principles & Practices of Banking (3rd Ed). Macmillan Education. 5. Indian Institute of Banking and Finance, (2010). Basics of Banking. Taxmann. 6. Khubchandani, B S, (2000). Practice and Law of Banking. Macmillan. 7. Agarwal O P, (2012). Modern Banking of India (2nd Ed.). Himalaya Publishing House. 8. Srivastava P K, (2013). Banking: Theory and Practice (12th Ed). Himalaya Publishing House. 9. Kandasami K P , Natarajan S, Parameswaran R, (2009). Banking Law and Practice (4th Ed.) S. Chand. 10. Gordon and Natarajan, (2006). Banking: Theory, Law and Practice (12th Ed). Himalaya Publishing House. <p>Journals:</p> <ol style="list-style-type: none"> 1. The Indian Banker, published by Indian Banker Association 2. Bank Quest, published by Indian Institute of Banking and Finance 3. Trends and Progress of Indian Banking (Annual) published by RBI. <p>Websites:</p> <ol style="list-style-type: none"> 1. Reserve Bank of India - www.rbi.org.in 2. Indian Institute of Banking and Finance - www.iibf.org.in 3. Indian Banker’s Association - www.iba.org.in 4. Institute of Banking Personal Selection - www.ibps.in 5. Institute of Finance, Banking and Insurance - www.ifbi.com 6. State Bank of India - www.onlinesbi.sbi 7. National Payment Corporation of India - www.npci.org.in 	
<p>Course Outcomes:</p>	<p>After the completion of this course, the learners will be able to:</p> <p>CO 1: Explain the structures, types and systems of banking. CO 2: Explain the functions, types of customers and banker-customer relationship. CO 3: Elucidate negotiable instruments. CO 4: Practice e-banking.</p>	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-136 Title of the Course: Warehouse and Inventory Management

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	Objectives of the Course are: 1. To acquaint learners with strategic aspects of warehousing. 2. To familiarize learners with warehouse management technology. 3. To familiarize learners with operations of warehouse. 4. To provide knowledge of Inventory and Logistics Management
Content:	Unit 1: Strategic Aspects of Warehousing Introduction, Objectives, Different Types of Customers in Warehousing, Importance of Warehouse in a Value Chain, Warehouse Location, Modern Warehouse Operations, World-class Warehousing 10 hours
	Unit 2: Warehouse Information, Technology Aids in Retail warehouse Management, and Warehouse Operations Warehouse Information Introduction, Objectives, Importance of Warehouse Information, Decision Making Using Warehouse Information, ICT Applications in a Warehouse Technology Aids in Retail Warehouse Management Introduction, Objectives, Bar Code Scanners, Wireless LAN, Mobile Computers, Radio Frequency Identification (RFID). Warehouse and its Operations Introduction, Objectives, Warehouse Structure, Warehouse Operations, Receiving inventory, Picking inventory, Locating inventory, Organising inventory, Despatching inventory, Equipment Used for a Warehouse. 20 hours
	Unit 3: Inventory and Logistics Management Inventory Management Types and Characteristics of Inventory, Inventory Functionality, Terms Associated with Inventory Management, Planning the Inventory Resource, Components of Inventory Logistics Management Introduction, Logistics Management: Concept and Objectives, Integrated Logistics Management, Logistics and Supply Chain 15 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work
Reference/ Readings:	1. Farahani, R. (2011). Logistics Operations and Management: Concepts and Models. Elsevier 2. Greene, J. H. (1997). Production and Inventory Control Handbook. McGraw-Hill. 3. Piasecki, D. J. (2009). Inventory Management Explained: A Focus on Forecasting, Lot Sizing, Safety Stock, and Ordering Systems. Ops Publishing. 4. Price, P. M., & Harrison, N. J. (2015). Warehouse Management and Inventory

	<p>Control (Second Ed.). Access Education</p> <ol style="list-style-type: none"> 5. Rangarajan, V. R. (2022). Basics of Warehouse and Inventory Management: (The pillars of business Logistics) India Specific Edition (Second ed.). Notion Press. 6. Richards, G. (2021). Warehouse Management: The Definitive Guide to Improving Efficiency and Minimizing Costs in the Modern Warehouse. Kogan Page. 7. Saxena, J. P. (2003). Warehouse Management and Inventory Control (Second ed.). Vikas Publishing House.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain strategic aspects of warehousing.</p> <p>CO 2: Demonstrate application of warehouse management technology.</p> <p>CO 3: Summarise operations of warehouse.</p> <p>CO 4: Perform Inventory and Logistics Management functions.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-137 Title of the Course: Tourism and Hospitality Management

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To acquaint the learners with the fundamentals of tourism and challenges for sustainable tourism. 2. To enable learners to understand and describe various types of tourism and their constituents. 3. To enable learners to acquire skills in understanding the dynamics of hospitality.	
Content:	Unit 1: Introduction to Tourism Meaning and Definition of tourism and tourism-related terms - Tour, Tourist, Tourism Market, Tourism Resources, Tourism Product, Travel agent, Tour operator. Nature, Characteristics, and Importance of Tourism. Tourism Products, Features of Tourism Product, Type of Tourism Products, Difference between Tourism Products and other products, the 5 A's of Tourism Product: Attraction, Accessibility, Accommodation, Amenities and Affordability. Social evils of Tourism Industry – Responsible Vs Irresponsible Tourism – Sustainable Tourism.	15 hours
	Unit 2: Types and Forms of Tourism Types of tourism: Domestic, International; Inbound, Outbound, Inter-regional, Intra-regional. Forms: - Leisure, Business, Cultural, Religious, Sports, Medical, Adventure, Eco-Tourism, Green Tourism, Heritage Tourism, Sustainable Tourism, Cultural Tourism, Agri-Tourism and Rural Tourism. Factors affecting the growth of tourism, demand and supply factors for tourism, motivations in Tourism - Push and Pull factors Constituents of the tourism industry: Primary Constituents: Accommodation, Food, Transport, Intermediaries, Government Organizations; Secondary Constituents: Shops and Emporiums, Handicrafts and Souvenirs	15 hours
	Unit 3: Hospitality and its Related Sectors Origin, growth and nature of the Hospitality Industry, Factors affecting Hospitality and Tourism Industry, Employment Opportunities in the Hospitality Industry, Various sectors comprising the hospitality industry - lodging/accommodation, event planning, theme parks, transportation, cruises, Tourism and Hospitality in the 21st century – Global gaming and Casino operations – Recent trends, The future of travel and tourism around the world	15 hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Goeldner, C. R. & Brent Ritchie, J. R. (2011). Tourism: Principles, Practices, Philosophies, Wiley India, 2. Seth, P. N., & Bhat, S. S. (2010). An Introduction to Travel and Tourism, Sterling	

	<p>Publishers Private Limited.</p> <ol style="list-style-type: none"> 3. Bhatia, K. (2010). An Introduction to Travel and Tourism, Sterling Publishers Private Limited. 4. Bhatia, K. (2010). International Tourism, Sterling Publishers Private Limited. 5. Cooper, C., Fletcher, J., Gilbert, D., & Wanhill, S. (2008). Tourism: Principles and Practice, Pitman Publishing. 6. Davison, R. (2008). Tourism. Pitman Publishing. 7. Smith, M., & Puczkó, L. (2015). Health and Wellness Tourism.
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Develop awareness about the concept of Tourism</p> <p>CO 2: Explain various forms of Tourism.</p> <p>CO 3: Identify the challenges for tourism development.</p> <p>CO 4: Identify the latest developments in Tourism and Hospitality industry.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-138 Title of the Course: Management of Micro, Small and Medium Enterprises

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil
Course Objectives:	Objectives of the Course are: 1. To introduce learners to the concept of MSME's and different stages of starting MSMEs 2. To acquaint learners with various functional areas of managing micro, small and medium enterprises 3. To familiarize learners to various Institutional Support, and incentives to MSMEs
Content:	Unit 1: Introduction to Micro Small and Medium Enterprises (MSMEs) Concept of MSME, definition of MSME in India, Characteristics of MSMEs; Evolution of MSME, Role and significance of MSMEs in economic development, Challenges and opportunities of MSME in India; Identifying the Business opportunity, Business opportunities in various sectors - goods and service; Formalities for setting up an enterprise, Locational factors of Enterprise – steps in setting up an enterprise – Environmental aspects in setting up; Rural entrepreneurship – Women entrepreneurship 15 hours
	Unit 2: Functional areas of Management of MSMEs Production Management: factors influencing choice of technology Material management- Purchasing- need and importance, Inventory Control-need and importance. Marketing Management: factors affecting choice of channels, Problems faced by SSI units and remedies to overcome the problems. Financial Management: Fixed and Working capital- factors considered, sources and management of fixed and working capital. Problems faced by SSI units. Man Power Requirements- unskilled, semi-skilled, skilled, contract and casual workers. Sources of recruitment in MSMEs, Problems faced: employee turnover, employee absenteeism, employee shortage, and maintenance of employees. 15 hours
	Unit 3: Institutional Support, Incentives and Subsidies to MSMEs Forms of Financial support - Long term and Short-term financial support; Sources of Financial support, Development of Financial Institutions, Investment Institutions; Central level institutions; State level institutions, Other agencies, Commercial Bank - Institutional aids for MSME's development – Role of SIDO, MSMEDI, NSIC, GIDC, EDC, DIC, GHRSSIDC, KVIC, EDI-India, NIESBUD, SIDBI, SFC, DRDA, GCCI and commercial banks (objectives, functions/schemes) Meaning, Need and Issues of Incentives. Incentives and Subsidies offered by Government of Goa and incentives and subsidies offered by Central Government. PMRY scheme, CMRY scheme, Seed Capital 15 hours

	Assistance Scheme, Horticulture kiosk scheme in brief	
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work.	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Paul, B., & Jim, D. H. (2010). Small Business Entrepreneurship. Palgrave Macmillan publishers. 2. Vasant, D. (2003). Small Scale Industries and Entrepreneurship. Himalayan Publishing House. 3. Suman, K. C. (2013). Micro Small and Medium Enterprises in India Hardcover. Raj Publications. 4. Pednekar, A. P. (2013). Entrepreneurship Management. Himalaya Publishing House. 5. Aneet, M. A. (2009). Small and Medium Enterprises in Transitional Economies, Challenges and Opportunities. DEEP and DEEP Publications. 6. Poornima, M. C. (2019). Entrepreneurship Development Small Business Enterprises. Pearson. 7. Khanka, S.S. (2017). Entrepreneurial Development, S. Chand. Delhi 8. Norman, H, S., & Jeffrey R. C. (2017). Essentials of Entrepreneurship and Small Business Management. Pearson. 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain the concept of MSMEs.</p> <p>CO 2: Elaborate the different stages of starting the MSMEs.</p> <p>CO 3: Explain various functional areas of managing MSMEs.</p> <p>CO 4: Identify the Institutional Support and incentives available to MSMEs</p>	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-140 Title of the Course: Economics of Financial Investments

Number of Credits: 03

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To understand the need of financial planning and investment. 2. To acquaint the learners with various traditional and modern investment avenues. 3. To explain the functioning of different types of investment options. 4. To enable the learners to design an investment portfolio.	
Content:	Unit 1: Financial Planning and Investment Decisions Meaning and Need for Financial Planning; Factors influencing Financial Planning (Returns, Risk, Liquidity, Marketability, Tax Benefit, Inflation, Safety); Need and scope of Financial Planning Services; Components of Financial Planning: Defining Financial Goals (Goal Value, Investment Horizon, Funding the Goal); creating a Risk Profile of an Investor, Designing Investment Portfolio.	10 hours
	Unit 2: Traditional Investment Avenues Banking Products and services: Types of Bank Deposit accounts, Savings Account, Current Account, Recurring Deposit Account, Fixed Deposits, Flexi-deposit Account, Public Provident Fund, Sukanya Samruddhi Yojana; Sovereign Gold Bonds. Types of Bank Loans: Short-term, Medium term and Long -term (examples and present interest rate structure to be discussed in light of Nationalised and Private banks); Post Office Investment: Savings Account, Recurring Deposit, Time Deposit, Monthly Income Scheme, Senior Citizen Savings Scheme, National Saving Certificates (VIIIth Issue), Kisan Vikas Patra, Mahila Samman Saving Certificate, National Pension System (All Citizen Model), Atal Pension Yojana. Insurance Products: Types of Life Insurance Policies (Money Back Policy, Endowment Policies, Pension Policies, ULIP, Term Insurance Policies, Whole Life Policies). Types of General Insurance Policies; Health Insurance policy and its Plan, Property Insurance, Motor Insurance, Pet Insurance, Loan Insurance.	15 hours
	Unit 3: Mutual Fund Investment Meaning and Features of Mutual Funds; Benefits and Cost of Investing in Mutual Funds; Types of Mutual Fund Products (Equity, Debt, Hybrid, Solution Oriented, and others). Types of Equity Schemes, Debt Schemes, Hybrid Schemes, Solution Oriented Schemes and Other Schemes; Systematic Transactions (Systematic Investment Plan, Systematic Withdrawal Plan, Systematic Transfer Plan, Switches). Analysis of Mutual Fund Fact Sheet (practical component); Calculation of Present value, Future Value, Redemption Amount, Absolute Return, Compounded Annual Growth Rate,	20 hours

	Standard Deviation, alpha beta, Extended Internal Rate of Return, Sharpe ratio (Numerical).
Pedagogy:	Lectures, Group discussions, Seminars, Case studies
Reference/ Readings:	<ol style="list-style-type: none"> 1. Khan, M.Y. (2009), Indian Financial System (Sixth ed.), Tata McGraw Hill Education Pvt. Ltd, New Delhi, 2. Pandian, P.(2013) Security Analysis and Portfolio Management (second ed.), Vikas Publishing house, UP. 3. Investment Advisor Level 1 (2016), National Institute of Securities Market, Taxmann Publications Ltd. Mumbai 4. Mutual Funds Products and Services (2010) Indian Institute of Banking and Finance, Taxmann Publications Ltd. Mumbai. 5. Registrars to an Issue and Share Transfer Agents- Mutual Fund (2015). National Institute of Securities Market, Taxmann Publications Ltd. Mumbai. 6. Securities Market Foundation (2018), National Institute of Securities Market. Taxmann Publications Ltd. Mumbai. 7. Tripathi, V. & Panwa, R. N. (2020), Investing in Stock Markets, (Fifth ed.), Taxmann Publication Pvt. Ltd.
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Understand the fundamental concepts of financial planning and Investment Products.</p> <p>CO 2: Examine the various traditional and modern avenues of Investment.</p> <p>CO 3: Analyse the working of different Investment Products.</p> <p>CO 4: Evaluate the different goals of financial planning and creating an investment portfolio of an individual investor.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-146 Title of the Course: Business Data Processing and Networking

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: <ol style="list-style-type: none"> 1. To develop practical skills in data analytics. 2. To provide knowledge of data processing, data analysis and e-commerce. 3. To provide knowledge of computer networking. 	
Content:	Unit 1: Data Processing and Data Analysis Organization/sources of data, Importance of data quality, Dealing with missing or incomplete data, Data Classification; Data Processing – Steps involved in data processing, advantages of computers in data processing; Data analysis and forecasting - importance of data analysis in business, Data forecasting, its need, benefits of data forecasting, Data Integration: concept and how it works	4 hours
	Unit 2: E-Commerce Definition, E-commerce and Trade Cycle, Electronic Markets, Electronic Data Interchange and Internet Commerce, Types of E-commerce: Business to Business E-Commerce, Business to Consumer E-Commerce. Consumer to Consumer, Government to Consumer, Business to Government, Electronic Payment Systems: Smart Cards – Credit Cards – Wallets, Safe practices, Risks, E-Retail, Concept and Examples, Online shopping – Introduction, Safety measures (Encryption of data authentication, SSL, Digital signatures, Digital Certificates), E-Banking, Features and services, M-Commerce, Products and services	5 hours
	Unit 3: Basics of Computer Networking Networking basics, Need for computer networks, Types of networks- LAN, MAN, WAN, Network Components – H/W, Software, Communication channels, Network Devices, Network topologies.	6 hours
	Practicals Lab 1 Spreadsheet (MS-Excel or any similar open source software) <ul style="list-style-type: none"> - Working with worksheets -Entering data, Formatting, Editing, and Printing a worksheet, - Formulas and Functions in Excel, operators in formula - Generally used Spreadsheet functions - Mathematical, Statistical, Financial, Logical, Date and Time, Database and Text functions - Introduction to some more useful functions such as the IF, nested IF, VLOOKUP and HLOOKUP - Data Sorting and Filtering - Result representation of data using spreadsheet - What-if analysis, Logical tests (nested if functions), Goal seek, 	36 hours

	<ul style="list-style-type: none"> - Representing results graphically - Filtering, advanced filters, sorting and conditional formatting data - Data validation techniques, Hyperlinks - Pivot table, Scenarios - Summing through the sheets - Getting external data files into Excel - Macros - creation, editing and deletion of macros <p>Lab 2 Data Analytics</p> <ul style="list-style-type: none"> - Assignments to analyse data available from Kaggle.com such as Analysis of demographic data, environment data, public expenditure using open source softwares. - Analyse data from annual reports of Companies and banks <p>Lab 3 E-commerce Website review Write a review of an E-Commerce Site visited include: Site description, Site Design, ease in navigation , process for purchasing items, security, privacy, customer service, best features of site, Target Audience, Revenue model, Marketing Strategies</p> <p>Lab 4 Computer Networking Basic Networking Setup of PC, Network commands like ipconfig, ping, traceroute, nslookup etc, Setup of Home Router / Wifi Hotspot, Understanding of Firewall and Basic Firewall Setup, File and Printer Sharing, connecting to share, Finding out public address, connection speeds etc.</p>	<p>8 Hours</p> <p>8 Hours</p> <p>8 Hours</p>
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Leon, A., & Leon, M., (1999), Fundamentals of Information Technology (First ed.), Leon Press 2. Kalakota, R., & Whinston, A.B., (2009), Frontiers of Electronic Commerce (Ninth ed.) , Pearson Education 3. Whiteley, D., (2000), E-Commerce: Strategy, Technologies And Applications (First ed.), Tata McGraw-Hill Education 4. Mathew, R. ,(2020), Business Analytics for Decision Making, (First ed.), Pearson Education 5. Vaudenay, S., (2011), A Classical Introduction to Cryptography, (First ed.), Springer 6. https://www.analyticsvidhya.com/blog/2021/11/a-comprehensive-guide-on-microsoft-excel-for-data-analysis/ 7. https://www.tutorialspoint.com/excel_data_analysis/excel_data_analysis_tutorial.pdf 	
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain the concepts of data processing and data analysis and its applications in business</p> <p>CO 2: Elaborate the concepts of computer networking and e-commerce technology and its applications in business.</p> <p>CO 3: Develop skills of data analysis using relevant Application software.</p> <p>CO 4: Apply the Spreadsheet tools to solve business problems.</p>	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-147 Title of the Course: Business Mathematics II

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil								
Course Objectives:	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics required in the areas of Economics, Finance, Commerce and Management 2. To develop an ability in mathematical reasoning and general intelligence. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Business and Economics.								
Content:	<table border="1"><tr><td>Unit 1: General Intelligence A. Mathematical Logic<ul style="list-style-type: none">Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and ContradictionB. General Aptitude and Logical Reasoning<ul style="list-style-type: none">Meaning and PrerequisitesIntroduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning</td><td>5 hours</td></tr><tr><td>Unit 2: Matrices and Determinants<ul style="list-style-type: none">Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix.Determinants: Definition, Computation, Properties.</td><td>5 hours</td></tr><tr><td>Unit 3: Straight Lines, Linear Programming Problems, and Progressions A. Straight Lines and Linear Programming Problems<ul style="list-style-type: none">Coordinate system, Distance formulaEquation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form.B. Progressions<ul style="list-style-type: none">Arithmetic Progression: Definition, formula for nth term, sum of first n termsGeometric Progression: Definition, formula for nth term, sum of first n terms</td><td>5 hours</td></tr><tr><td>Practicals List of Practicals (Each practical of two hours each) UNIT I<ul style="list-style-type: none">Equivalence of logical statementsSyllogism (with two premises)Syllogism (with more than two premises)Alphanumeric series</td><td>60 hours</td></tr></table>	Unit 1: General Intelligence A. Mathematical Logic <ul style="list-style-type: none">Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction B. General Aptitude and Logical Reasoning <ul style="list-style-type: none">Meaning and PrerequisitesIntroduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning	5 hours	Unit 2: Matrices and Determinants <ul style="list-style-type: none">Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix.Determinants: Definition, Computation, Properties.	5 hours	Unit 3: Straight Lines, Linear Programming Problems, and Progressions A. Straight Lines and Linear Programming Problems <ul style="list-style-type: none">Coordinate system, Distance formulaEquation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form. B. Progressions <ul style="list-style-type: none">Arithmetic Progression: Definition, formula for nth term, sum of first n termsGeometric Progression: Definition, formula for nth term, sum of first n terms	5 hours	Practicals List of Practicals (Each practical of two hours each) UNIT I <ul style="list-style-type: none">Equivalence of logical statementsSyllogism (with two premises)Syllogism (with more than two premises)Alphanumeric series	60 hours
Unit 1: General Intelligence A. Mathematical Logic <ul style="list-style-type: none">Logical Statement, Negation, Conjunction, Disjunction, Conditional and Bi-Conditional statements, truth tables, Tautology and Contradiction B. General Aptitude and Logical Reasoning <ul style="list-style-type: none">Meaning and PrerequisitesIntroduction to measures of aptitude, Logical reasoning, Verbal reasoning, Numerical ability, Abstract reasoning	5 hours								
Unit 2: Matrices and Determinants <ul style="list-style-type: none">Matrices: Definition, Types of Matrices, Matrix Operations-Addition, Scalar and Matrix multiplication, Inverse of a matrix.Determinants: Definition, Computation, Properties.	5 hours								
Unit 3: Straight Lines, Linear Programming Problems, and Progressions A. Straight Lines and Linear Programming Problems <ul style="list-style-type: none">Coordinate system, Distance formulaEquation of line: slope and intercepts, interpretations, equation of line, two-point form, slope-point form, slope-intercept form, two-intercept form, general form. B. Progressions <ul style="list-style-type: none">Arithmetic Progression: Definition, formula for nth term, sum of first n termsGeometric Progression: Definition, formula for nth term, sum of first n terms	5 hours								
Practicals List of Practicals (Each practical of two hours each) UNIT I <ul style="list-style-type: none">Equivalence of logical statementsSyllogism (with two premises)Syllogism (with more than two premises)Alphanumeric series	60 hours								

	<ul style="list-style-type: none"> • Analogies: Numerical analogy, word analogy • Coding-Decoding • Directions • Clocks • Blood relations • Reasoning using Venn diagram • Speed, Distance and Time • Work and Time <p>UNIT II</p> <ul style="list-style-type: none"> • Matrix multiplication • Computing determinants of matrices • Minor, Adjoint of a matrix • Computing inverse of a matrix • Solution of system of equations using elimination method • Solution of system of equations by Matrix Inversion method • Solution of system of equations using Cramer's rule <p>UNIT III</p> <ul style="list-style-type: none"> • Finding equation of line (two-point form, slope-point form) • Finding equation of line (slope-intercept form, two-intercept form) • General equation of a line • Distance in coordinate system • Graphs of linear equations and inequalities • Graphical method for LPP • Practical problems on nth term of a A.P. • Practical problems on nth term of a G.P. • Computing sum of first n terms of A.P. • Computing sum of n terms of G.P. • Deflation, Inflation, Depreciation <p>Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.</p>	
Pedagogy:	Lectures, Practicals, Assignments	
Reference/ Readings:	<ol style="list-style-type: none"> 1. Loney, S. L. (2019). The Elements of Coordinate Geometry, Math Valley Publishers. 2. Sharma, J. K. (2014). Business Mathematics: Theory and Applications (Ane's Student Edition), Lakshi Publishers. 3. Dikshit, A., & Jain J. K. (2009). Business Mathematics, Himalaya Publishing House. 4. Joshi N., & Chitale, S. G. (2015). A New Approach to Mathematical Techniques, Sheth Publishers. 5. Agarwal, R. S. (2018). A Modern Approach to Logical Reasoning (Second Edition), S. Chand Publications. 6. Vaidya, M.V., & Kumtha, A. P. (2022). Elementary Business Mathematics (Fifth Edition), Vipul Prakashan. 7. Seymour, L. (1998). Schaum's Outline of Set Theory and Related Topics (Second Edition), McGraw-Hill Education. 	

	<p>8. Sinha, N. (2020). Logical Reasoning and Data Interpretation for CAT (Seventh Edition), Pearson Education.</p> <p>9. Robert, B., & Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education.</p>
<p>Course Outcomes:</p>	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Analyse and relate acquired mathematical concepts to problems in Business and Economics</p> <p>CO 2: Solve problems on general aptitude and logical reasoning in view of various competitive examinations.</p> <p>CO 3: Demonstrate ability to solve system of equations and its applications in Operations Research.</p> <p>CO 4: Apply mathematical logic in reasoning and constructing mathematical arguments to provide proofs.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-148 Title of the Course: Corporate Secretaryship

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil	
Course Objectives:	Objectives of the Course are: 1. To provide the learners an insight about Corporate Secretarial Practices 2. To apprise learners about the role of Corporate Secretary towards Company's statutory provisions, rules and regulations. 3. To familiarize learners with aspects of Company Management, Meetings and reports.	
Content:	Unit 1: Introduction to Company and Corporate Secretary Definition of Company, Characteristic features of a company, Kinds of Companies; Definition of Corporate Secretary, Qualification, Appointment, Functions, Dismissal, Company Secretaries Act, 1980 (Overview), Company Secretaries Regulations, 1982 (Overview); Directors, Kinds of Directors-Requirement of Woman Director and Importance of Independent Director, Director Identification Number and its significance, Qualification and Disqualification- Retirement; Secretarial Standards SS-1 to SS-10 (Overview)	15 hours
	Unit 2: General Body and Board Meetings (Practical) Board Meeting, Committee Meeting- Mandatory Committees and its importance, Role and Composition, Powers of the Board, Drafting Notices for calling AGM, EGM; Drafting Agenda and Minutes, Drafting Board Resolutions, Mock General and Board Meetings	30 hours
	Unit 3: Secretarial Audit (Practical) Secretarial Audit: Procedure and Stages, Secretarial Audit Simulation, Drafting Auditor's Report, Checking compliance with Secretarial Standards, Preparing Annual Returns of Listed Companies	30 hours
Pedagogy:	Lectures, Group discussions, Seminars, Case studies, Field work	
Reference/ Readings:	<ol style="list-style-type: none">1. Kapoor, G. K., & Dhamija, S. (2022). Company Law and Practice (Twenty sixth ed.). Taxman Publications, New Delhi.2. Singh A. (2022). Company law (Seventeenth ed.). Eastern Book Company.3. Bhandari (2023). Guide to Company Law Procedure (Twenty Fifth ed.). Wadhwa & Company, Agra & Nagpur.4. Kapoor N.D (2018). Company Law (Thirty First ed.). Sultan Chand & Sons, New Delhi.5. Nolakha R.L. (2021). Company Law and Secretarial Practice (Twelfth ed.). RBD company, Rajasthan.6. Taxman's (2020). Taxman's Companies Act with Rules. New Delhi, India: Taxman Publications. List of Journals/Periodicals/Magazines/Newspapers etc. ICSI Journals and Bulletins, Student Company Secretary: ICSI Publication, Company Law Journal, Journal of Corporate Law Studies (Taylor and Francis), Corporate Laws	

	<p>(Oxford University press).</p> <p>Web resources: www.icsi.edu www.indianlawjournal.com</p>
Course Outcomes:	<p>After completion of this course, the learners will be able to:</p> <p>CO 1: Explain the theoretical background of the Corporate Secretary</p> <p>CO 2: Perform secretarial practice related to conduct of company meetings.</p> <p>CO 3: Perform secretarial audit.</p> <p>CO 4: Demonstrate drafting skills related to Corporate Secretaryship.</p>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-149 Title of the Course: Introduction to Agripreneurship

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Course related to Innovation and Startup should have been completed so that the basics of entrepreneurship is clear.	
Course Objectives:	Objectives of the Course are: 1. To create awareness regarding the Agripreneurial activities. 2. To familiarize learners with Agri-business Operations. 3. To acquaint learners with knowledge of specific Agri businesses.	
Content:	Unit 1: Agripreneurship – Concept, Need and Scope Need for Agripreneurship, Role of Agripreneurship in National Economy, Scope of Entrepreneurship Development in Agriculture, Types of Agripreneurship Enterprises; Areas of Entrepreneurship Development in Agriculture: Agro Produce processing units, Agro Produce manufacturing units, Agro-inputs manufacturing units, Agro service centers, Miscellaneous areas; Challenges for Agripreneurship Development in India, Problems Faced by Agripreneurs, Motivation for Agribusiness Start-Ups; General Entrepreneurial Skills for a Agripreneurs, Broader Business Areas and options of business selection around Agripreneurship	15 hours
	Unit 2: Managing Agri-business Operations (Practical) Identifying Quality Management Parameters in Agricultural Business, Designing Marketing Plan for Agribusiness, Preparing Financial Plan for Agribusiness, Evaluating Microfinance facilities in Agri Business; Identifying risks in Agribusiness, Ascertaining role of players in Agri-supply Chain, Evaluate Agricultural Information Systems, Identify Distribution Networks for Agri Sales	30 hours
	Unit 3: Specific Agri-businesses (Practical) Design business models for: Farm, Dairy Products, Poultry and Hatchery, Floriculture and Landscaping, Vegetable, Fruit Production, Organic Food Production Technology, Livestock product, Food Technology and Processing, Feed Business, Fertilizer Technology	30 hours
Pedagogy:	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
Reference/ Readings:	1. Pandey, L. (2022). Introduction to Agripreneurship, Bio-Green Books 2. Mailappa, A. S., & Hazarika, B. N. (2021). Agri Startups and Agri Business. Brillion Publishing. 3. Gupta, L., Vyas, R., Sharma, S. K., Gupta S., & Kumar, A. (2022). Handbook of Agricultural Entrepreneurship. Satish Serial Publishing House. 4. Panigrahy, S. R., Kumar S., & Singh, R. (2015). Objective Agribusiness Management. Scientific Publishers. 5. Das, S. B., Khare, D., Nahatkar, S. B. R., Pahalwan, D. (2022). Agri Entrepreneurship Opportunities, Scientific Publishers.	
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Perform various agripreneurial activities. CO 2: Discuss the challenges for Agripreneurship Development in India. CO 3: Demonstrate competencies to manage Agri-business Operations. CO 4: Demonstrate competencies to manage specific Agri businesses.	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-150 Title of the Course: Spreadsheet Applications for Business

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

Pre-requisites for the Course:	Nil						
Course Objectives:	Objectives of the Course are: 1. To equip learners with skills in describing the data using spreadsheet software for business applications. 2. To equip learners with skills in presenting the data using spreadsheet software for business applications. 3. To equip learners with skills in analyzing the data using spreadsheet software for business applications.						
Content:	<table border="1"><tr><td>Unit 1: Essential Spreadsheet Functionalities Planning data layout in spreadsheets, Controlling worksheet view, Working with numeric, text, date data types, Formatting (including conditional formatting), Converting text to columns, Handling duplication in data, Data retrieval using Lookup functions.</td><td>15 hours</td></tr><tr><td>Unit 2: Data validation, Presentation and Macros (Practical) Number, date and time validation, text and list validation, Custom validations using formula, Data sorting and filters, Charts and slicers, PivotTables and PivotCharts, Working with macros, Linking worksheets.</td><td>30 hours</td></tr><tr><td>Unit 3: Decision Making Support Tools (Practical) Working with Excel formula (Financial, statistical), Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions, What if analysis – Goal Seek, Scenario analysis, Data Tables, Application of Solver tool, Data Analytics Toolpak for advanced data analysis for decision making. Dashboards - Planning dashboard layout, Static tables and charts on dashboard, Dynamic content in Excel dashboard.</td><td>30 hours</td></tr></table>	Unit 1: Essential Spreadsheet Functionalities Planning data layout in spreadsheets, Controlling worksheet view, Working with numeric, text, date data types, Formatting (including conditional formatting), Converting text to columns, Handling duplication in data, Data retrieval using Lookup functions.	15 hours	Unit 2: Data validation, Presentation and Macros (Practical) Number, date and time validation, text and list validation, Custom validations using formula, Data sorting and filters, Charts and slicers, PivotTables and PivotCharts, Working with macros, Linking worksheets.	30 hours	Unit 3: Decision Making Support Tools (Practical) Working with Excel formula (Financial, statistical), Logical Functions – Practical applications of IF function, Nested IF, AND, OR, NOT functions, What if analysis – Goal Seek, Scenario analysis, Data Tables, Application of Solver tool, Data Analytics Toolpak for advanced data analysis for decision making. Dashboards - Planning dashboard layout, Static tables and charts on dashboard, Dynamic content in Excel dashboard.	30 hours
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Pedagogy:	Software based training, Case studies, assignments, and project work.						
Reference/ Readings:	<ol style="list-style-type: none">Lalwani, L. (2019). Excel 2019 All-In-One: Master The New Features Of Excel 2019 / Office 365. BPB Publications.Wayne, W. (2019). Microsoft Excel 2019: Data Analysis and Business Model. PHI Learning Pvt. Ltd.Ramirez, A. (2019). Excel Formulas and Functions: Step-By-Step Guide with Examples. Caprioru.Mishra, N. (2019). Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel. Penman Books.Basedin, A. (2017). Top Secrets of Excel Dashboards: Save Your Time with MS Excel! Andrei Basedin.						
Course Outcomes:	After completion of this course, the learners will be able to: CO 1: Perform essential spreadsheet functionalities. CO 2: Perform data validation, presentation and macros using spreadsheets. CO 3: Apply decision making support tools using spreadsheets. CO 4: Apply spreadsheet application skills in business.						