



डॉ. भीमराव आंबेडकर विश्वविद्यालय, आगरा
(पूर्ववर्ती: आगरा विश्वविद्यालय, आगरा)

संख्या:शैक्षिक/556/24
दिनांक: 5-7-2024

सेवा में,

प्राचार्य,
सेन्ट जॉन्स कॉलेज,
आगरा।

विषय:- बी.कॉम. वोकेशनल पाठ्यक्रम को राष्ट्रीय शिक्षा नीति 2020 के अनुक्रम में वार्षिक प्रणाली से सेमेस्टर प्रणाली में परिवर्तित करने के सम्बन्ध में।

महोदय,

आपके पत्र संख्या Prince/2023/65, दिनांक 05.07.2023 के सन्दर्भ में अवगत कराना है कि विद्या परिषद् एवं कार्य परिषद् के निर्णय के अनुपालन में आपको सूचित किया जाता है कि आपके महाविद्यालय में संचालित बी.कॉम. वोकेशनल पाठ्यक्रम राष्ट्रीय शिक्षा नीति 2020 के अनुक्रम में वार्षिक से सेमेस्टर प्रणाली में परिवर्तित किया गया है। (पाठ्यक्रम संलग्न)

कृपया उपरोक्त के क्रम में अनुपालन सुनिश्चित करने का कष्ट करें।

भवदीय
05/7/24
कुलसचिव

प्रतिलिपि:- निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित।

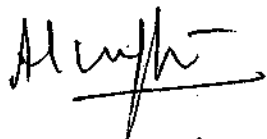
1. कुलसचिव, राजकीय आर्युवेदिक कॉलेज एवं चिकित्सालय, वाराणसी।
2. परीक्षा नियंत्रक/वित्त अधिकारी।
3. प्रभारी, कुलपति सचिवालय, मा. कुलपति जी के अवलोकनार्थ
4. अभिलेख खण्ड।

कुलसचिव

Rules regarding B. Com. (Vocational) under NEP

Note: The rules pertaining to B. Com. (Vocational) Foreign Trade Practices and Procedure, Advertising Sales Promotion and Salesmanship, Principles and Practices of Insurance under NEP are as follows:

1. The group opted (A or B) in the 1st Semester by the students will compulsorily be continued till 4th semester (2 year), Students cannot change the optional group.
2. The new course will be applicable from the session 2024-2025.
3. The assessment of the student in each year will be of 75 marks external and 25 marks internal. The internal assessment will be on the basis of class interaction/ class assignment, and class test.
4. The students will be allowed to use non-scientific calculators for all numerical papers in the external examination.
5. The **Comprehensive Viva Voce** examination in VI Semester will be evaluated by both the External & Internal Examiner.
6. The Evaluation of the **Project** in VI Semester will be evaluated by both the External & Internal Examiner.



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Dean, Faculty of Commerce

Dr B. R. Ambedkar University

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Course Code of the Papers in B.Com. (Vocational)

Year	Sem.	Course Code	Paper Title	Theory/ Practical	Credits
1	I	C040101T	Basic of Foreign Trade	Theory	6
		C040102T	Marketing Communication	Theory	6
		C040103T	Life Insurance	Theory	6
		C040104T	Business Statistics	Theory	6
		C040105T	Business Communication	Theory	6
		C040106T	Business Regulatory Framework	Theory	6
	II	C040201T	India's Foreign Trade	Theory	6
		C040202T	Advertising	Theory	6
		C040203T	General Insurance	Theory	6
		C040204T	Business Economics	Theory	6
		C040205T	Business Management	Theory	6
		C040206T	Financial Accounting	Theory	4
		C040207P	Computerized Accounting	Practical	2
2	III	C040301T	Elements of Export Marketing	Theory	6
		C040302T	Advertising Media	Theory	6
		C040303T	Fire & Marine insurance	Theory	6
		C040304T	Inventory Management	Theory	6
		C040305T	Essentials of E-Commerce	Theory	6
		C040306T	Cost Accounting	Theory	6
	IV	C040401T	Foreign Trade Financing & Procedures	Theory	6
		C040402T	Personal Selling & Salesmanship	Theory	6
		C040403T	Insurance Finance & Legislation	Theory	6
		C040404T	Financial Institute & Markets	Theory	6
		C040405T	Income Tax Law and Accounts	Theory	6
		C040406T	Fundamentals of Marketing	Theory	4
		C040407P	Digital Marketing	Practical	2
3	V	C040501T	Shipping Insurance	Theory	5
		C040502T	Management of Sales Force	Theory	5
		C040503T	Property & Liability insurance	Theory	5
		C040504T	Goods and Services Tax	Theory	5
		C040505T	Business Finance	Theory	5
		C040506T	Human Resource Management	Theory	5
		C040507T	Corporate Accounting	Theory	5
	VI	C040601T	Foreign Trade Documentation and Procedure	Theory	5
		C040602T	Sales Promotion & Relation	Theory	5
		C040603T	Group Insurance & Retirement Benefits	Theory	5
		C040604T	Accounting for Managers	Theory	5
		C040605T	Business Ethics and Corporate Governance	Theory	5
		C040606T	Auditing	Theory	5
C040607T	Fundamental of Entrepreneurship	Theory	5		

Course Code of the Papers in B.Com. (Vocational)

Foreign Trade Practices and Procedures

Year	Sem.	Compulsory/ Elective	Course Code	Paper Title	Theory/ Practical	Credits	
1	I	Compulsory	C040101T	Basic of Foreign Trade	Theory	6	
			C040104T	Business Statistics	Theory	6	
		Choose any ONE from the following Groups <i>[The Group will remain same till semester VI as opted by the student in semester I]</i>					
		Elective	C040105T	Group A -Business Communication	Theory	6	
	C040106T		Group B- Business Regulatory Framework	Theory	6		
	II	Compulsory	C040201T	India's Foreign Trade	Theory	6	
			C040204T	Business Economics	Theory	6	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040205T	Group A -Business Management	Theory	6	
			C040206T	Group B-Financial Accounting	Theory	4	
C040207P			Computerized Accounting	Practical	2		
2	III	Compulsory	C040301T	Elements of Export Marketing	Theory	6	
			C040304T	Inventory Management	Theory	6	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040305T	Group A -Essentials of E-Commerce	Theory	6	
	C040306T		Group B-Cost Accounting	Theory	6		
	IV	Compulsory	C040401T	Foreign Trade Financing & Procedures	Theory	6	
			C040404T	Financial Institute & Markets	Theory	6	
		Choice of Group as opted by the student in Ist Semester					
Elective		C040406T	Group A - Fundamentals of Marketing	Theory	4		
	C040407P	Digital Marketing	Practical	2			
	C040405T	Group B- Income Tax Law and Accounts	Theory	6			
3	V	Compulsory	C040501T	Shipping Insurance	Theory	5	
			C040504T	Goods and Services Tax	Theory	5	
			C040505T	Business Finance	Theory	5	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040506T	Group A -Human Resource Management	Theory	5	
			C040507T	Group B-Corporate Accounting	Theory	5	
	VI	Compulsory	C040601T	Foreign Trade Documentation and Procedure	Theory	5	
			C040607T	Fundamental of Entrepreneurship	Theory	5	
			C040605T	Business Ethics and Corporate Governance	Theory	5	
		Choice of Group as opted by the student in Ist Semester					
Elective	C040604T	Group A -Accounting for Managers	Theory	5			
	C040606T	Group B - Auditing	Theory	5			

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Year Wise Structure of Faculty of Commerce UG (B.Com. Vocational) Foreign Trade Practices & Procedures Year I

		Major 6 Credits Each	Major 6 Credits Each	Minor/ Elective 4/5/6 Credits	Minor Voc. 3 Credits	Co-curricular Qualifying	Major Industrial Training/ Survey/ Project 6 Credits	Minimu m Credits	After Completion (Minimum Credits) (Max. Duration)
Year	Sem.	Own Faculty	Choose any 1 from the following Group*	Other Faculty	Vocational Faculty	Co- curricular Course	Inter/Intra Faculty related to main Subject		
I	I	Compulsory Paper 1. Basic of Foreign Trade	Group A 1. Business Communication	1	1	Food, Nutrition and Hygiene		46	Certificate in Commerce
		Compulsory Paper 2. Business Statistics	Group B 2. Business Regulatory Framework						
	Own Faculty		Choose any 1 from the following Group						
	II	Compulsory Paper 1. India's Foreign Trade	Group A 1. Business Management						
			Group B 2. Financial Accounting (4)						
			3. Computerized Accounting (2)						

*The Group will remain same as opted in semester I for first two years i.e. semester I to IV

Handwritten signatures and dates:
 68-09-2023 (Prof. M.K. Shastri)
 08/09/2023
 08/19/2022
 08/09/23
 08/09/23
 (Dr. Rajiv Sharma)
 08/09/23
 08/09/23
 08/09/23

**Year Wise Structure of Faculty of Commerce UG
(B.Com. Vocational) Foreign Trade Practices & Procedures
Year II**

		Major 6 Credits Each	Major 6 Credits Each	Minor/Elective 4/5/6 Credits	Minor Voc. 3 Credits	Co-curricular Qualifying	Major Industrial Training/ Survey/ Project 6 Credits	Minimum Credits	After Completion (Minimum Credits) (Max. Duration)
Year	Se m.	Own Faculty	Choose any 1 from the following Group	Other Faculty	Vocational Faculty	Co-curricular Course	Inter/Intra Faculty related to main Subject	Total	
II	III	Compulsory Paper 1. Elements of Export Marketing	Group A 1. Essentials of E-Commerce	1	1	Human Values and Environmen tal Studies		46	Diploma in Commerce
		Compulsory Paper 2. Inventory Management	Group B 2. Cost Accounting						
	Own Faculty	Choose any 1 from the following Group							
	IV	Compulsory Paper 1. Foreign Trade Financing & Procedures	Group A 1. Fundamentals of Marketing (4) 2. Digital Marketing (2)		1	Physical Education and Yoga			
Compulsory Paper 2. Financial institute of markets		Group B 3. Income Tax Law & Accounts							

Handwritten signatures and dates:
 08/09/2022 (Prof. M.K. Shastri)
 08/09/2022 (Dr. Rajesh Chandra)
 08/09/2022 (R. Singh)
 08/09/2022 (R. Singh)
 08/09/2022 (F. Sharma)
 08/09/2022 (R. Singh)
 08/09/2022 (R. Singh)

Year Wise Structure of Faculty of Commerce UG (B.Com. Vocational) Foreign Trade Practices & Procedures Year III

Year	Sem	Major 5 Credits Each	Major 5 Credits Each	Minor/Ele ctive 4/5/6 Credits	Minor Voc. 3 Credits	Co- curricular Qualifying	Major Industrial Training/ Survey/ Project 6 Credits	Minimu m Credits	After Completion (Minimum Credits) (Max. Duration)
		Own Faculty	Choose any One of the Following/Any Faculty	Other Faculty	Vocatio nal Faculty	Co- curricular Course	Inter/Intra Faculty related to main Subject	Total	
III	V	1. Compulsory Paper :- Shipping Insurance	x			Analytical Ability and Digital Awareness	30 days Training or Survey where economic activities are involved (Qualifying)	40	Bachelor Degree in B. Com. Vocational
		2. Compulsory Paper :- Goods and Services Tax							
		3. Compulsory Paper :- Business Finance							
		Choose any 1 from the following Paper							
		1. Group A : Human Resource Management							
		2. Group B : Corporate Accounting							
	VI	1. Compulsory Paper :- Fundamental of Entrepreneurship	X			Communi cation Skills and Personality Developme nt	Project Work (Qualifying)		
		2. Compulsory Paper :- Foreign Trade Documentation and Procedures							
		3. Compulsory Paper :- Business Ethics and Corporate Governance							
		Choose any 1 from the following Paper							
		1. Group A : Accounting for Managers							
		2. Group B : Auditing							

Handwritten signatures and dates:
 08.09.2023 (Prof. M.K. Shastri)
 R. Singh 08/09/2023
 08/09/23
 08/09/23
 (Dr. Rajesh Kumar)
 08/09/23
 08/09/23

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Year Wise Structure of Faculty of Commerce UG

(B.Com. Vocational) FOREIGN TRADE *Practice & Procedure*

BASICS OF FOREIGN TRADE

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: I
Subject: Commerce			
Course Code:		Course Title: Basics of Foreign Trade	
Course outcomes: <ul style="list-style-type: none"> To Introduce the concept of Foreign Trade as a system and the theories that underlie it; and also to familiarize the students with the basics, mechanisms operating in Foreign Trade 			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	<i>Introduction:</i> Meaning of Foreign (International) Trade and Domestic Trade, Difference between Foreign Trade and Domestic Trade, Interdependence of Countries, Advantages and Disadvantages of Foreign Trade, Nature, Scope and Importance of Foreign Trade, Types of Foreign Trade	20	
II	<i>Theories of International Trade:</i> Classical Theory of International Trade, Theory of Absolute Advantages, Ricardian Theory of Comparative Costs, Modern (Heckscher-Ohlin) Theory of International Trade, Criticisms of Traditional and Modern Theories, Gains from International Trade	25	
III	<i>International Trade Environment:</i> Meaning of International Trade Environment, Components of International Trade Environment, Different types of Environment- Demographic, Social, Cultural, Economic, Political, Legal, Technological, Competitive and current scenario	20	
IV	<i>International Trade Organizations & Regional Economic Groupings:</i> GATT, WTO, Principles of WTO, Functions of WTO, UNCTAD, ASEAN, SAARC, BRICS, APEC, NAFTA, Advantages and Disadvantages of Regional Economic Grouping,	25	
	Trade Barriers - Tariff and Non-Tariff Trade Barriers	R. Singh 08/09/2023	

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A. Sharma
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Ar. Rajeev Kumar
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Suggested Readings:

1. Khushpat S, Jain, Apexa Jain, Foreign Trade -theory, Procedures, Practices & Documentation, Himalaya Publication
2. Bimal Jaiswal, International Business, Himalaya Publishing House
3. V Sharan, International Business, Pearson
4. Neeta Vaydande, Basics of Foreign Trade, BSSS
5. Anne Krueger, International Trade, Oxford P Subba Rao, Intern

Handwritten notes and signatures:

1. Sharma 8/9/23
MKL
Ramesh
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Mie
Nidhi
R. Sini
08/09/2023

Other signatures and initials:

Request (Dr. Rajiv Thomas)
Dor
SR
Danya
A Paul 8/9/23

BUSINESS STATISTICS

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: I
Subject: Commerce			
Course Code: CE-2017		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20	
II	Measures of Central Tendency - Mean, Median, Mode, Geometric and Harmonic Mean; Partition Values Quartile, Decile, and Percentile, Dispersion - Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25	
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Concurrent Deviation Method, Standard Error and Probable Error.		
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed - Base Method, Chain-Base Method, Base conversion, Base shifting, deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor.		

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 21/9/23
 f. Sharma
 MLC
 28/09/2023
 (Dr. Rajeshwar)
 P. Singh
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<p>III</p>	<p>Business language and presentation</p> <p>Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.</p> <p>Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.</p>	<p>31</p>
<p>IV</p>	<p>Report Writing</p> <p>Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules.(APA style documentation) in reports.</p>	<p>16</p>

Suggested Readings:

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

Latest edition of the text books should be used.

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

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

[Handwritten signatures and dates]

P. Sharma 01/9/23
 F. Shrivastava
 M. Kulkarni
 R. D. Singh
 R. D. Singh 08/09/2023
 (Dr. Rajeev Thomas)
 S. Jaiswal
 S. Jaiswal

BUSINESS REGULATORY FRAMEWORK

Programme: B.Com. (Voc) Foreign Trade	Year: I	Semester: I
Subject: Commerce		
Course Code: 0602007	Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872 and Sale of Goods Act, 1930.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	24
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims.	25
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.	21
Suggested Readings: <ol style="list-style-type: none"> 1. Sharma Rachita; Business Regulatory Framework; Navyug Publication, Agra 2. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra 3. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 4. Chandha P.R: Business Law; Galgotia, New Delhi. 5. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) 6. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd., Kolkata. 7. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. 8. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra Note-Latest edition of the text books should be used. <p>This course can be opted as an elective by the students of following subjects: Open</p>		

Handwritten signatures and dates:
 08/09/2022
 M.K.L.
 R. Shrivastava
 Cor. Rajiv Thomas
 R. Shrivastava
 08/09/2023
 S. Jaiswal

INDIA'S FOREIGN TRADE

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: II
Subject: Commerce			
Course Code:		Course Title: India's Foreign Trade	
Course outcomes: To familiarize the students with the position of India's Foreign Trade, EXIM Policies, Legal Framework, Composition, Direction and various Measures adopted by the Government for Promotion of its Exports			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	<i>Introduction: An Analysis of India's Foreign Trade, Growth of India's Foreign Trade, Composition and Direction of India's Foreign Trade, prospects and challenges to India's Foreign Trade Development</i>	20	
II	<i>Regulatory Framework for Foreign Trade and Foreign Trade Policy: Laws Governing India's Foreign Trade, The Customs Act 1962, The Foreign Trade (Development and Regulation) Act, 1992, FEMA, 1999, FERA 2000, Central Board of Excise and Customs, EXIM Policy -overview, objectives, ITC(HS), Current EXIM Policy, Board of Trade, International Commercial Practices</i>	25	
III	<i>Institutional Framework for Foreign Trade: Role of Export Promotion Councils, Department of Commerce, DGFT, APEDA, Commodity Boards, State Trading Corporation of India,</i>	20	
IV	<i>Policy Assistance and Initiatives: Incentives and Assistance for Exporters, Duty Drawback, EPCG Scheme, SEZs, EOU, Towns of Export Excellence (TEE), EHTPs, STPs, AEZ, Exports from India Scheme and other latest ammendments.</i>	25	

Handwritten signatures and dates:
 21/9/23
 MKL
 R. Singh
 08/09/2023
 f. Sharma
 R. Singh
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 R. Singh
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 MKL
 R. Singh
 08/09/2023

Suggested Readings:

1. Khushpat S, Jain, Apexa Jain, Foreign Trade -Theory, Procedures, Practices & Documentation, Himalaya Publication
2. Bimal Jaiswal, International Business, Himalaya Publishing House
3. Raj Agarwal, India's Foreign Trade, Excel Books
4. PK Rai, Jayant Kumar, Foreign Trade Policy of India, Orange Books Publications

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08/09/2023

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Bhuvan

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MPL

Dr. S. Sharma

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(Dr. Raj Thomas) Rite

BUSINESS ECONOMICS

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: II
Subject: Commerce			
Course Code: 20100037		Course Title: Business Economics	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Introduction; Meaning of Business Economics, Difference with Traditional Economics, Nature and Scope of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand, Demand Forecasting- Meaning and Methods.	22	
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	31	
III	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21	

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BUSINESS MANAGEMENT

Programme: B.Com. (Voc) Foreign Trade	Year: I	Semester: II
Subject: Commerce		
Course Code: <i>22011</i>	Course Title: Business Management	
Course outcomes:		
After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. ✓ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. 		
<ul style="list-style-type: none"> ✓ Ability to identify the appropriate method and techniques of Business Management for solving different problems. ✓ Ability to apply basic Business Management principles to solve business and industry related problems. 		
Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure-Forms.	24

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III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change. Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change, Recruitment and Selection Process.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation Concept, Types, Importance, Theories- Maslow, Herzberg McGregor, Ouchi, Financial and Non-Financial Incentives Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). 3. Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970). 5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997). 6. Agarwal K.K., "Business Organisation and Management". 7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha". 8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha". 9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha". 10. Shukla, Sudhir, "Management Concept & Principles". <p>Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi Note- Latest edition of the text books should be used.</p>		

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FINANCIAL ACCOUNTING

Programme: B.Com. (Voc) Foreign Trade	Year: I	Semester: II
Subject: Commerce		
Course Code:	Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.		
Credits: 4	Core Compulsory / Elective: Elective	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures

I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement. Preparation of Final Statement.	12
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor Interest suspense account.	15
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses.	15

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	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	
IV	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	18
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Joy P.A., "Financial Accounting, (Both in Hindi & English Version), Navyug Publication 2. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014) 3. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) 4. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 5. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 6. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) 7. Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017 8. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011). 9. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010). 10. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010) 11. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra Note- Latest edition of the text books should be used. 12. Sharma, Sanjeev., Gupta, P.C., and Jain, R.K "Financial Accounting", Jawahar Publication, Agra <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

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COMPUTERIZED ACCOUNTING

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: II
Subject: Commerce			
Course Code:		Course Title: Computerised Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting with computer.			
Credits: 2		Core Compulsory/ Elective: Elective	
Max. Marks:		Min. Passing Marks:	
Total No. of Practical Labs: 30			
Unit	Topics	No. of Hours	
I	Accounting- Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	4	
II	Introduction To Computer And Accounting Information System (AIS): (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4	
III	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports- Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22	

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ELEMENTS OF EXPORT MARKETING

Programme: B.Com. (Voc) Foreign Trade		Year: II	Semester: III
Subject: Commerce			
Course Code:		Course Title: Elements of Export Marketing	
Course outcomes: <ul style="list-style-type: none"> To familiarize the students with the concept of Export Marketing, Processing of Exports, Promotion of Exports Abroad and different organizations involved in promotion and settlement of disputes. 			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	<i>Introduction to Export Marketing:</i> Meaning of Export Marketing, Features of Export Marketing, Importance of Export Marketing, Difference between Domestic and Export Marketing, Motivations for Export Marketing, Direct vs Indirect Exporting, Export Marketing Development using Internet and its Challenges, Present Difficulties faced by Indian Exporters	22	
II	<i>Establishment of an Export Firm and Identification of Export Markets:</i> Process of Establishing an Export Firm, Classification of Exports and Imports, Types of Exporters, Strategy for preparation of Foreign Trade, Identification and Selection of Foreign Markets, Methods of Entering Foreign Markets, Restrictions in Entering Foreign Markets,	23	
III	<i>Processing of an Export Order and Channel Selection:</i> Export Contract, Registration Process, Pre and Post Shipment procedures, Quality Control and Inspection, Marine Insurance Policy, Obtaining Payment, Registration cum Membership Certificate, Channel Selection and Role of Customs House Agents, INCO Terms	22	

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ESSENTIALS OF E-COMMERCE

Programme: B.Com. (Voc) Foreign Trade	Year: II	Semester: III
Subject: Commerce		
Course Code:	Course Title: Essentials of E-commerce	
Course outcomes: This course is to familiarize the student with the basics of e-commerce and to comprehend its potential.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker Based Service Online; Online Travel Tourism Services Benefits and Impact of E-Commerce on Travel Industry Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	25
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15
Suggested Readings: 1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited 2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited 3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)		

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4. 5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English) Note-
Latest edition of the text books should be used.

This course can be opted as an elective by the students of following subjects: Open for all
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on
allotted Assignment and Class Tests. The marks shall be as follows:

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COST ACCOUNTING

Programme: B.Com. (Voc) Foreign Trade		Year: II	Semester: III
Subject: Commerce			
Course Code: 1		Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20	
II	Labour: Meaning and Components of Labour Cost Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20	
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price Preparation of Reconciliation Statement.	30	

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IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 3. Tulsian P.C; Practical Costing: Vikas, New Delhi. 4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 5. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. <p>Note- Latest edition of the text books should be used.</p>		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

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FOREIGN TRADE FINANCING AND PROCEDURES

Programme: B.Com. (Voc) Foreign Trade	Year: II	Semester: IV
Subject: Commerce		
Course Code:	Course Title: Foreign Trade Financing and Procedures	
Course outcomes: To acquaint the students with the concept of International Trade Financing, Methods and Procedures of International Trade Financing, Costing and Pricing, Foreign Exchange Rate and Institutes involved in Foreign Trade Financing.		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures

I	<i>Introduction:</i> Meaning of Export Finance, Types of Export Finance, Procedure of Obtaining Export Finance, Institutional Framework for Export Finance, Pre Shipment and Post Shipment Finance, Role of Commercial and EXIM banks in Export Finance, ECGG, Import Finance	20
II	<i>Methods of Obtaining Payment:</i> Methods of Export Payments, Factors Affecting Export Payment Terms, Conditions for Realization of Export Proceeds, Letter of Credit - Opening of Letter of Credit, Processing of Letter of Credit, Types of Letter of Credit, Advantages of Letter of Credit	25
III	<i>Pricing & Costing in International Trade:</i> Concept of pricing, Factors Affecting Pricing and Importance of Pricing Decisions, Costing - Methods of costing in International Market, Export Pricing Strategies, Skimming vs Penetration Pricing, Impact of Incentives on Export pricing	23
IV	<i>Foreign Exchange and Exchange Control:</i> Concept, Determination of Exchange Rate, Exchange Control-Types, Methods, Objectives of Exchange Control, Forward Exchange Control Contract.	22

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Suggested Readings:

5. Khushpat S, Jain, Apexa Jain, Foreign Trade -Theory, Procedures, Practices & Documentation, Himalaya Publication
6. Bimal Jaiswal, International Business, Himalaya Publishing House
7. IIBF, International Trade Finance, Taxmann Publication
8. J. Paul, Export Import Management, Oxford
9. Chaudhary & Agarwal, Foreign Trade and Foreign Exchange, Himalaya Publishing House

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

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Fundamentals of Marketing

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 60		

Unit	Topics	No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15
IV	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	15

Suggested Readings:

1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham, and Mithileshwar Jha: Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian: Introduction to Marketing, Oxford University Press, UK.
3. Lamb, Charles W., Hair, Joseph E. and Cannon, Daniel J.: Marketing, South Western Publishing, Ohio.

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DIGITAL MARKETING

Programme: B.Com. (Voc) Foreign Trade.	Year: II	Semester: IV
Subject: Commerce		
Course Code:	Course Title: Digital Marketing (Practical)	
Course Outcomes: After completing this course a student will have: <ul style="list-style-type: none"> ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems. ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems. ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. 		
Credits: 2	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words-creating accounts, Google Ad Words- types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web	10

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INCOME TAX LAW & ACCOUNTS

Programme: B.Com. (Voc) Foreign Trade.	Year: II	Semester: IV
Subject: Commerce		
Course Code:	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of income tax Act and its implications.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property, Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16

Suggested Readings:

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

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

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Suggested Readings:

1. Khushpat S, Jain, Apexa Jain, Foreign Trade -theory, Procedures, Practices & Documentation, Himalaya Publication
2. Bimal Jaiswal, International Business, Himalaya Publishing House
3. M. I Mahajan, Export Policy Procedures & Documentation, Snow White Publication
4. C.S Ramagopal, Export Import Procedures- Documentation & Logistics, New Age Publication
5. EXIM Policy & Handbook of EXIM Procedures

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GOODS AND SERVICES TAX

Programme: B.Com. (Voc) Foreign Trade.		Year: III	Semester: V
Subject: Commerce			
Course Code:		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.	17	
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With	16	

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	Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC Block Credit, Supply Not Eligible For ITC, Matching Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance Different Types Of Return, Due Date Of Filing Return Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	17

Suggested Readings:

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

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

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BUSINESS FINANCE

Programme: B.Com. (Voc) Foreign Trade:		Year: III	Semester: V
Course Code: 6065033		Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures (in hours per week): 75			
Unit	Topics	No. of Lectures	
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions.	15	
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19	
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20	
IV	Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	21	

Suggested Readings:

1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. Pandey I M Financial Management.

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

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

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HUMAN RESOURCE MANAGEMENT

Programme: B.Com (Vocational)		Year: I	Semester: Fifth
Subject: Commerce			
Course Code:		Course Title: Human Resource Management	
Course outcomes: <ul style="list-style-type: none"> The paper aims to develop in the students a proper understanding about human resource management. 			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	20	
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection-Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods- On job training and off- the job training..	25	
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25	
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	20	

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Suggested Readings:

1. Aswathappa K Maine resource management Tata McGraw Hill
2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resourcc management(Excel books
3. Tripathi PC personnel management and Industrial Relations Sultan Chand andsons
4. Agarwal &Fauzdar, Human Resource Management-SBPD Publishing House,Agra (English/Hindi)

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

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CORPORATE ACCOUNTING

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

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Suggested Readings:

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

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

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FUNDAMENTALS OF ENTREPRENEURSHIP

Programme: B.Com. (Voc) Foreign Trade.	Year: III	Semester: VI
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Subject: Commerce

Course Code: 60101006	Course Title: Fundamentals of Entrepreneurship
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Course outcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.
- ✓ Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.
- ✓ Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.
- ✓ Ability to apply basic Entrepreneurship principles to solve business and industry related problems.
- ✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP.

Credits: 6	Core Compulsory / Elective: Compulsory
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Max. Marks: 25+75	Min. Passing Marks: 10+25
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Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur & Intrapreneur & Manager. Entrepreneurship & Environment.	22
II	Entrepreneurship Development Programme (EDP) Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Project Report: Meaning, Definition, Purpose of Project Reports, Requirements of good report, Methods of reporting, General principles of a good reporting system, Performa of a project report, Sample project report.	21

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IV	Small Business: Process of Establishing Small Business Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business Infrastructural Facilities. Legal Requirements for Establishment of New Unit Entrepreneurial Consultancy Process and Methods.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P. Van, "Entrepreneurship and Small Business Management" 6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., "Udyamita Vikas" (Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company Note- Latest edition of the text books should be used. 		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

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FOREIGN TRADE DOCUMENTATION AND PROCEDURE

Programme: B.Com. (Voc) Foreign Trade		Year: III	Semester: VI
Subject: Commerce			
Course Code:		Course Title: Foreign Trade Documentation and Procedures	
Course outcomes: To familiarize the students with the documents involved in Foreign Trade, Export Import Licensing and Certification, Port Procedures and Claiming of Incentives			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	<i>Introduction:</i> Meaning, Importance and Types of Foreign Trade Documents (including Commercial Invoice, Proforma Invoice, Packing List, Shipping Bill, Certificate of Origin, Consular Invoice, Mate's Receipt, Bills of Exchange, GR Form, Airway Bill), Import Documents, Aligned Documentation System	23	
II	<i>Export & Import Procedure:</i> Shipment Procedures (non EDI & EDI System), Excise Clearance of Exportable Goods, Quality Control & Pre Shipment Inspection, Procedure for Customs Clearance of Export and Import Cargo, Forward Contracts, ISO 9000 Certification	20	
III	<i>Export Import Licensing and Licensing Authority:</i> Obtaining IEC Number, Process of Obtaining Export License, Process of Obtaining Import License, Documents Required in Obtaining Export and Import License. Issuing of License - Licensing Authority, Classification of Different Categories of items for Import and Export requiring License,	23	
IV	<i>Post Shipment & Import Procedures:</i> Post Shipment Procedures (Realization of Export Proceeds), Import Contract, Pre- Import Procedures, Import Procedure, Customs Clearance of Imported Goods, Warehousing of Imported Goods, Import Duties, Valuation for Customs Duty, Claiming Duty Drawback and Other Incentives under Special Schemes	24	

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Suggested Readings:

1. Khushpat S, Jain, Apexa Jain, Foreign Trade -Theory, Procedures, Practices & Documentation, Himalaya Publication
2. Bimal Jaiswal, International Business, Himalaya Publishing House
3. J. Paul, Export Import Management, Oxford
4. Chaudhary & Agarwal, Foreign Trade and Foreign Exchange, Himalaya Publishing House
5. Rajiv Sathe, A Professional's Guide to International Trade operations and Bill of Lading
6. Suneera K, Foreign Trade Documentation and Logistics, Notion Press
7. F. Pataudi, Shipping, Insurance and Documentation, Yashraj Publication
8. T. E Johnson, Export Import Procedures and Documentation, Amacom Publication

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BUSINESS ETHICS AND CORPORATE GOVERNANCE

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

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AUDITING

Programme: B.Com. (Voc) Foreign Trade.		Year: III	Semester: VI
Subject: Commerce			
Course Code:		Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.			
Credits: 5		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17	
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.	15	
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.	19	
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings Statutory Corporations and Government Companies Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit,	24	

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	Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Sharma Rachita; Auditing ; Navyug Publication, Agra 2. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English) 3. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. 4. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi. 5. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi. 6. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) <ol style="list-style-type: none"> 1. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) 2. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English) Note- Latest edition of the text books should be used. 		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

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ACCOUNTING FOR MANAGERS

Programme: B.Com. (Voc) Foreign Trade.	Year: III	Semester: VI
Subject: Commerce		
Course Code: 60106019	Course Title: Accounting for Managers	
<p>Course outcomes:- After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. ✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. <p>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.</p>		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Characteristics and Scope. Difference between Financial Accounting Management Accounting. Management Accounting-Techniques and Importance. Management Accountant- Functions and Responsibility. Financial Statement Analysis and Interpretation- Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis Horizontal, Vertical.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow -Concept, and Preparation of Fund Flow Statement.	16

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 Various initials and names including "R. D. Singh" and "M. K. Singh".

III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing, Variance Analysis: Material and Labour Variance- Simple problems. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports and Reporting at different levels of Management.	20

Suggested Readings:

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

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 M. K. Sharma
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Course Code of the Papers in B.Com. (Vocational)

Principle & Practices of Insurance

Year	Sem.	Compulsory/ Elective	Course Code	Paper Title	Theory/ Practical	Credits	
1	I	Compulsory	C040103T	Life Insurance	Theory	6	
			C040106T	Business Regulatory Framework	Theory	6	
		Choose any ONE from the following Groups <i>The Group will remain same till semester VI as opted by the student in semester I</i>					
		Elective	C040104T	Group C- Business Statistics	Theory	6	
	C040105T		Group A - Business Communication	Theory	6		
	II	Compulsory	C040203T	General Insurance	Theory	6	
			C040206T	Financial Accounting	Theory	4	
			C040207P	Computerized Accounting	Practical	2	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040204T	Group C- Business Economics	Theory	6	
C040205T			Group A -Business Management	Theory	6		
2	III	Compulsory	C040303T	Fire & Marine Insurance	Theory	6	
			C040306T	Cost Accounting	Theory	6	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040304T	Group C- Inventory Management	Theory	6	
	C040305T		Group A -Essentials of E-Commerce	Theory	6		
	IV	Compulsory	C040403T	Insurance Finance & Legislation	Theory	6	
			C040405T	Income Tax Law & Accounts	Theory	6	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040404T	Group C- Financial Institute & Markets	Theory	6	
			C040406T	Group A -Fundamentals of Marketing	Theory	4	
C040407P			Digital Marketing	Practical	2		
3	V	Compulsory	C040503T	Property & Liability Insurance	Theory	5	
			C040504T	Goods and Services Tax	Theory	5	
			C040507T	Corporate Accounting	Theory	5	
		Choice of Group as opted by the student in Ist Semester					
	Elective	C040505T	Group C- Business Finance	Theory	5		
		C040506T	Group A -Human Resource Management	Theory	5		
	VI	Compulsory	C040603T	Group Insurance & Retirement Benefits	Theory	5	
			C040607T	Fundamental of Entrepreneurship	Theory	5	
			C040606T	Auditing	Theory	5	
		Choice of Group as opted by the student in Ist Semester					
Elective	C040604T	Group A - Accounting for Managers	Theory	5			
	C040605T	Group C - Business Ethics and Corporate Governance	Theory	5			

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Year Wise Structure of Faculty of Commerce UG (B.Com. Vocational)

Principle & Practices of Insurance

Year II

		Major 6 Credits Each	Major 6 Credits Each	Minor/Elective 4/5/6 Credits	Minor Vac. 3 Credits	Minor Co- curricular 2 Credits	Major Industrial Training/ Survey/ Project 6 Credits	Credits	After Completi on (Minimum Credits) (Max. Duration)			
Year	Sem	Own Faculty	Choose any One of the Following Group	Other Faculty	Vocational Faculty	Co- curricular Course	Inter/Intra Faculty related to main Subject	Total				
II	III	Compulsory Paper 1. Fire & Marine Insurance	Group A 1. Essentials of E-Commerce	1	1	Human Values and Environm ental Studies		27/28/29	Diploma in Commerce			
		Compulsory Paper 2. Cost Accounting	Group B 2. Inventory Management									
		Choose any One of the Following Group										
	IV	Compulsory Paper 1. Insurance Finance & Legislation	Group A 1. Fundamentals of Marketing (4) 2. Digital Marketing (2)									
Compulsory Paper 2. Income Tax Law & Accounts		Group B 1. Financial Institute Of Markets				Physical Education and Yoga						

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 H. Gupta
 Anurag Shashi Pant
 08.09.2023
 (Prof. M.K. Shastri)
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 08/09/2023
 R. P. Singh
 08/09/2023
 R. S. Sharma
 08/09/23
 R. S. Sharma
 08/09/23
 M. S. Sharma
 08/09/23
 S. S. Sharma
 08/09/23

**Year Wise Structure of Faculty of Commerce UG
(B.Com. Vocational) Principle & Practices of Insurance
Year III**

		Major 5 Credits Each	Major 6 Credits Each	Minor/El ective/ 4/5/6 Credits	Minor Voc. 3 Credits	Minor Co- curricular 2 Credits	Major Industrial Training/ Survey/ Project 6 Credits	Credits	After Completi on (Minimum Credits) (Max. Duration)
Year	Sem	Own Faculty	Choose any One of the Following/Any Faculty	Other Faculty	Vocational Faculty	Co-curricular Course	Inter/Intra Faculty related to main Subject	Total	
III	V	1. Compulsory Paper : - Property & Liability Insurance	x			Analytical Ability and Digital Awareness	30 days Training or Survey where economic activities are involved	26/28	Bachelor Degree in B. Com. Vocational
		2. Compulsory Paper : -Goods and Services Tax							
		3. Compulsory Paper : -Corporate Accounting							
		Choose any 1 from the following							
		1. Group A : Human Resource Management							
		2. Group C : Business Finance							
	VI	1. Compulsory Paper : -Fundamental of Entrepreneurship	x			Communicatio n Skills and Personality Development	Project Work	26/28	
		2. Compulsory Paper : -Group Insurance & RB							
		3. Compulsory Paper : -Auditing							
		Choose any 1 from the following							
		1. Group A :Accounting for Managers							
		2 Group C :Business Ethics and Corporate Governance							

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 1. *Sanjay Shastri (Prof. M.K. Shastri)* 08.09.2023
 2. *R. Singh* 08/09/2023
 3. *R. Singh* 08/09/2022
 4. *R. Singh* 08/09/2023
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 14. *R. Singh* 08/09/2023

Life Insurance

Programme: B.Com. (Voc.) Insurance		Year: First	Semester: First
Subject: Commerce			
Course Code:		Course Title: Life Insurance	
Course outcomes: <ul style="list-style-type: none"> To demonstrate knowledge of insurance contracts and provisions, and the features of Life Insurance and employee benefit plans. To determine knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure. Develop skills among students to facilitate insurance product cost and pricing, marketing, and distribution. 			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Meaning, Nature And Significance of Insurance, Origin of Insurance, Development and Scope of Life Insurance, Re- Insurance (Re- Assurance) and Double Insurance.	20	
II	Principles and Procedure of Life Insurance, Surrender Value, Lapse and Revival of Policies, Concept of Salary Saving Schemes. Mortality Tables, Treatment of Sub- Standard Risks, Payment of Bonus, Settlement of Life Insurance claims in various conditions.	32	
III	Basic Kind of Life Policies - Whole Life Policies, Endowment Policies, Term Policies, Important Life Insurance Policies Issued by LIC of India.	18	
IV	Insurance Regulatory & Development Authority (IRDA) - Functions and Powers. Life Insurance Agent - its Qualification, Rights and Essential Qualities.	20	
<p>Suggested Reading:</p> <p>Mishra, V.K. & Mishra, B. Insurance Principles and Practices, S. Chand.</p> <p>Sharma, K. Insurance, Eastern, New Delhi.</p> <p>Marshall, Wilson, K. Insurance, Concepts and Coverage.</p> <p>Das, Atul K. Money, Wealth and Insurance, How the Wealthy Use Life Insurance.</p> <p>Das, Atul K. Personal Finance, Supercharge their Savings.</p> <p>Insurance: Principles & Practices, C. Gobal Krishna.</p> <p>Life Insurance in India, G.R. Desai.</p> <p>Theory & Practice of Life Insurance, Mittal.</p> <p>Risk Management and Insurance, Mathian and Vaughan.</p> <p>Life and Health Insurance, Black, J.K. Kenneth & Harold, Springer, Pearson.</p> <p>Note: Date restriction of the text books should be used.</p>			
This course can be opted as an elective by the students of following subjects: Open for all			

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(Prof. M. K. Shastri)

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Business Communication

Programme: B.Com. (Voc.) Insurance	Year: First	Semester: First
Subject: Commerce		
Course Code:	Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.		
Credits:6	Core Compulsory/Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal & Nonverbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological-Barriers, Interpersonal-Barriers, Cultural-Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication Like email, text messaging, instant messaging and modern techniques like videoconferencing, social networking. Strategic importance of e-communication	22
II	Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Para language. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	21
III	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum. Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write are port meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing. Report, apply citation rules (APA style documentation) in reports.	31

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BUSINESS STATISTICS

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: I
Subject: Commerce			
Course Code: 00121021		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to indicate and analytical ability among the students.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation. Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data. Classification of data. Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20	
II	Measures of Central Tendency - Mean, Median, Mode, Geometric and Harmonic Mean; Partition Values Quartile, Decile, and Percentile, Dispersion - Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25	
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Concurrent Deviation Method, Standard Error and Probable Error.		
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed - Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor.		

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Suggested Readings:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Sharma J.K., Business Statistics, Pearson Education.
4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.

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

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

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

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General Insurance

Programme: B.Com. (Voc.) Insurance	Year: First	Semester: Second
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Subject: Commerce

Course Code:	Course Title: General Insurance
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Course outcomes:

- To acquaint the students with theoretical and practical knowledge of General Insurance.
- To familiarize the students with the general framework and functioning of the Insurance Corporation.
- To study the historical evolution of the general insurance markets in India.
- To understand the principles in the insurance business.
- To make the students understand the general insurance business and products.

Credits:	Core Compulsory / Elective: Compulsory
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Max. Marks: 25+75	Min. Passing Marks: 10+25
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Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Introduction: General Insurance and its types, importance of Insurance, Insurance and Risk Management, and its methods, Re- Insurance, Double Insurance.	24
II	Insurance Contract and Claims: Insurance Marketing, Claim Settlement of Non- Life Insurance, Features of Insurance Claims	16
III	General Insurance Corporation & Other Insurance Institutions: General Insurance Corporation (GIC): Working of GIC in India, National Insurance Co. Ltd., New Delhi Assurance Co. Ltd., Oriental Insurance Co. Ltd., United India Insurance Co. Ltd., Export Credit and Guarantee Corporation (ECGC): Its Working, Specific issued by ECGC	20
IV	Health, Motor and Rural Insurance: Health Insurance- meaning, importance, necessity, Individual health Insurance, Group health Insurance. Motor Insurance: Meaning and Coverage, Basic of Premium Charges. Concept of Rural Insurance	30

Suggested Reading:

Insurance Principles & Practices: M.K. Mishra
 Insurance Principles & Practices: G.C. Goyal/Krishna
 Life Insurance in India: G.K. Desai
 Theory & Practice of Life Insurance: V.K. Jain
 Risk Management and Insurance: Vaughan and Vaughan
 Life and Health Insurance: H.A.K. Nishith & Harold Skipper Pearson
 Practice of General Insurance - Insurance Institute of India
 Practice of General Insurance - D.S. Vimal/PP
 Principles & Practice of Insurance: Dr. P. Periasami
 Risk Management - A Publication of the Insurance Institute of India
 Practice of General Insurance: Dr. V. Padmayathi, Dr. V. Jayalakshmi, PPT
 Latest edition of the text books should be used.

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

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FINANCIAL ACCOUNTING

Programme: B.Com. (Voc) Foreign Trade	Year: I	Semester: II
Subject: Commerce		
Course Code: 60100	Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.		
Credits: 4	Core Compulsory / Elective: Elective	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures

I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement, Preparation of Final Statement.	12
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II	<p>Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account Nazarana.</p> <p>Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.</p> <p>Installment Payment System - Difference between Hire Purchase and Installment Payment System.</p> <p>Accounting Records in the book of Purchaser & Vendor Interest suspense account.</p>	15
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses.	15

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Computerized Accounting (Practical)

Programme: B.Com. (Voc.) Insurance	Year: First	Semester: Second
Subject: Commerce.		
Course Code:	Course Title: Computerized Accounting (Practical)	
Course outcomes: The purpose of this paper is provide to knowledge of accounting With computer.		
Credits:2	Core Compulsory/Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Labs:30		

Unit	Topics	No.of Hours
I	Accounting-Concept, Objectives, Advantages And Limitations, Types Of Accounting Information; Users Of Accounting Information And Their Needs. Qualitative Characteristics Of Accounting Information. Role Of Accounting In Business.	4
II	Introduction To Computer And Accounting Information System (AIS): (A) Introduction To Computers (Elements, Capabilities, Limitations Of Computer System). (B) Introduction To Operating Software, Utility Software And Application Software. Introduction To Accounting Information System (AIS) As A Part Of Management Information System.	4
III	Computerized Accounting Systems: Computerized Accounts by using any popular accounting software; Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.	22

Recommended Readings:

1. Computerized Accounting System for B.Com. by Jay Sharma and Manoj Bansal.
2. Computerized Accounting System by Neeraj K. and Kom. Sachdev.
3. Computer Based Accounting by C. Mohan Kumar, Sandeep Bansal and Rama Bansal.
4. Robert N. Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: The Art and Science of Managing Business Operations*, 7th Edition, Prentice Hall Education, Ed. 2013.
5. Charles T. Horngren and Donna R. Pratt, *Advanced Financial Accounting*, Pearson Education.
6. R.K. Mehta, *Financial Accounting: Concepts and Applications*, Mavir Paper Books, New Delhi.
7. M. S. Shukla, J.S. Grewal and S.C. Gupta, *Advanced Accounts*, Laxmi S. Chand & Co., New Delhi.
8. N. Maheshwari and S.K. Maheshwari, *Financial Accounting*, Vikas Publishing House, New Delhi.
9. Deepak Sehgal, *Financial Accounting*, Vikas Publishing House, New Delhi.
10. Bhushan Kumar Goyal and H.N. Puri, *Financial Accounting*, International Book House.
11. Goldwin Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
12. Tulsian P.C. *Financial Accounting*, Pearson Education.

Note: Latest edition of the textbooks should be used.

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

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BUSINESS MANAGEMENT

Programme: B.Com. (Voc) Foreign Trade	Year: I	Semester: II
Subject: Commerce		
Course Code: <u>CO12017</u>	Course Title: Business Management	
Course outcomes:		
After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. ✓ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. 		
<ul style="list-style-type: none"> ✓ Ability to identify the appropriate method and techniques of Business Management for solving different problems. ✓ Ability to apply basic Business Management principles to solve business and industry related problems. 		
Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships Centralization and Decentralization. Departmentation. Organizational Structure-Forms.	24

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III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change, Recruitment and Selection-Process.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg McGregor, Ouchi, Financial and Non-Financial Incentives Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). 3. Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970). 5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997). 6. Agarwal K.K., "Business Organisation and Management". 7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha". 8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha". 9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha". 10. Shukla, Sudhir, "Management Concept & Principles". <p>Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi Note- Latest edition of the text books should be used.</p>		

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BUSINESS ECONOMICS

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: II
Subject: Commerce			
Course Code: C0102057		Course Title: Business Economics	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Introduction: Meaning of Business Economics, Difference with Traditional Economics, Nature and Scope of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand, Demand Forecasting- Meaning and Methods.	22	
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ridge Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	31	
III	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21	

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IV	Business Cycle: Various Phases And Its Causes; Theory Of Distribution: Marginal Productivity Theory Of Modern Theory, Wage- Meaning, Determination Of Wage Rate Under Perfect Competition And Monopoly, Rent Concept: Modern Theories Of Rent: Interest Concept- And Theories Of Interest Profit- Concept And Theories Of Profit, Capital budgeting- meaning and capital appraisal methods, Cost Output Relationship and Profit Planning	16
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Suggested Readings:

1. Geetika, "Managerial Economics", McGraw-Hill Education 2nd Ed.
2. Thomas & Maurice, "Managerial Economics: Concepts and Applications" (SIE), McGraw Hill Education, 9th Ed
3. Ahuja, H.L, "Managerial Economics", S.Chand, 8th Ed
4. Dwivedi, D.N., "Managerial Economics", Vikas Publication, 7th Ed
5. Mithani, D.M., "Managerial Economics- Theory and Applications", Himalaya Publications
6. Gupta, G., "Managerial Economics", McGraw-Hill Education (India) Pvt Limited
7. Seth, M.L., "Principles of Economics", Lakshmi Narain Agrawal Educational Publishers, Agra
8. Vaish & Sunderm, "Principles of Economics", Ratan Prakashan Mandir
9. Jhingan, M.L., "Managerial Economics -IE", Vrinda Pub
10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra
11. Sharma, Sanjeev & Malik, Sapna "Business Economics", Thakur Publication's Pvt. Ltd.

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

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

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

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Fire and Marine Insurance

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Third
Subject: Commerce		
Course Code:	Course Title: Fire and Marine Insurance	
Course outcomes: <ul style="list-style-type: none"> To acquaint the students with theoretical and practical knowledge of Fire and Marine Insurance To familiarize the students with the general framework and functioning of the Insurance Corporation To study the historical evolution of the Fire and Marine Insurance markets in India. To understand the principles in the insurance business. 		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Fire Insurance Contract: Fire Insurance- Its Origin, Nature, Risks Hazards and Indemnity, Legal, Stipulation and Conditions Contracts, Issue and Renewal of Policies and Full Disclosures of Material Facts	16
II	Fire Insurance Policies: Types of Fire Insurance Policies, Recovery of Claims – Insurer's Option, Ex Gratia Payment and Subrogation. Reinsurance, Double Insurance and Excess Insurance. Principles of Fire Protection Policies Issued by The General Insurance Corporation of India.	20
III	Marine Insurance and Marine Insurance Contract: Marine Insurance Contract-Origin and growth; Evolution of marine insurance business in India. Basic elements- Insurable interest, Utmost Good Faith, implied warranties, policy document Types of marine insurance contract: Freight, Cargo and vessel, Procedure for obtaining marine protection policy; Marine policies and conditions. Nature of coastal marine insurance; perils covered, protection available	36
IV	Marine Losses: Marine losses – Total loss; partial loss, particular average loss and general average loss; preparation of loss statement, Payment of Marine Losses- requirement of the insured, documents needed	18

Suggested Readings:

Insurance Principles & Practices - M.N. Mishra
 Insurance Principles & Practices - C. Govalkrishna
 Marine Insurance in India - G. Radhakrishnan
 Theory & Practice of Fire Insurance - M. J. Vaughan
 Risk Management and Insurance - Vaughan and Vaughan
 Life and Health Insurance - Black, Broken, Nettle, Harold Skipper, Pearson
 Practice of General Insurance - Insurance Institute of India
 Practice of General Insurance - D.S. Vittal Pillai
 Principles & Practice of Insurance - Dr. P. Parasamy, IIPA
 Risk Management: A Publication of the Insurance Institute of India
 Practice of General Insurance - Dr. V. Padmayathin, Dr. V. Jayalakshmi, IIPA

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

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

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Cost Accounting

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Third
Subject: Commerce		
Course Code:	Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.		
Credits: 6	Core Compulsory/Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.	20
II	Labour: Meaning and Components of Labour Cost Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.	20
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.	30
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.	20
<p>Suggested Reading:</p> <p>1. Cost Accounting, K. L. Kapoor, New Delhi.</p> <p>2. The Theory, Practice and Solution of Cost Accounting, Sultan Chaudhary, New Delhi (Hindi and English).</p> <p>3. Practical Costing, V. K. Mehta, New Delhi.</p> <p>4. Cost Accounting: An Analytical Study, S. V. Chaturvedi, Meerut.</p> <p>5. H. G. L. Foster and D. A. Foster, Cost Accounting, Managerial, Bombay.</p> <p>6. Reference: All of India, New Delhi.</p> <p>Note: Latest edition of the textbooks should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		

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Essentials of E-commerce

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Third
Subject: Commerce		
Course Code:	Course Title: Essentials of E-commerce	
Course outcomes: This course is to familiarize the student with the basics of e-commerce and to comprehend its potential.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks:10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker-Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry; Online Stock Trading and Its Benefits; Online Banking and its Benefit; Online Financial Services and its Future.	25
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15

Suggested Readings:
1. Joseph (E-Commerce, The Indian Perspective) The Learning Private Limited
2. Nandhavan (Introduction to E-Commerce International Books House Private Limited
3. Goyal, A. K. and Goyal, D. K. (E-Commerce: The Online Revolution) New Delhi
4. India Macmillan India (Hindi and English)
5. Wapal, Daniel (Internet and Internet Engineering) New Delhi
6. Ramesh (Concept of E-Commerce) Vikas Publications (Hindi and English) Note
7. Latest edition of the textbooks should be used.

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

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R. Singh / 08/09/23
S. Sharma
S. Meher / 08/09/23
S. Meher / 08/09/23
Vidhu

INVENTORY MANAGEMENT

Programme: B.Com. (Voc) Foreign Trade	Year: II	Semester: III
Subject: Commerce		
Course Code: 60105077	Course Title: Inventory Management	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. ✓ Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Inventory management for solving different problems. ✓ Ability to apply basic Inventory management principles to solve business and industry related problems. <p>Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.</p>		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Inventory Management: Concept, Characteristics, objectives and scope of Inventory Management, Significance of Inventory Management, Inventory Management costs-Meaning, Methods of Inventory Management	22
II	Concept and Valuation of Inventory: Meaning, Classification and Function of Inventory, Inventory Planning- Concept and Benefits, Product Classification, Product Coding, Lead Time, Replenishment Methods.	26

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Reference

III	<p><i>Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.</i></p>	24
IV	<p><i>Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control - EOQ, ROP, ABC, VED, JIT Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.</i></p>	18

Suggested Readings:

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

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

This course can be opted as an elective by the students of following subjects: Open for all
Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted
Assignment and Class Tests. The marks shall be as follows:

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 R. Dink 08/09/2023
 M.K. R. Sharma
 N. Dink
 S. Dink
 P. Dink
 Q. Dink
 R. Dink
 S. Dink
 T. Dink
 U. Dink
 V. Dink
 W. Dink
 X. Dink
 Y. Dink
 Z. Dink

Insurance Finance and Legislation

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Fourth
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Subject: Commerce	
Course Code:	Course Title: Insurance Finance and Legislation

Course outcomes:

- To Acquaint the Students with Theoretical and Practical Knowledge of Insurance and its Planning Techniques.
- To Familiarize the Students with Major and Latest Insurance Related Scheme and its Benefit in India and Maximum Possible Advantage Pertaining to Various Assesses with a View to Derive Insurance Related Outcomes Admissible under the Law.

Credits:	Core Compulsory / Elective: Compulsory
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Introduction: Laws of Probability, Forecast of Future Event, Mortality & Its Construction	14
II	Premium Determination: Its Basic Factors, Use Of Mortality Table In Premium Determination, Interest, Compound Interest Function, Net And Gross Premium, Level And Natural Premium Plan, Mode And Periodicity Of Premium Payment, Premium For Term Insurance, Endowment Insurance	20
III	Reserves And Surplus: Nature, Origin And Importance Of Reserve And Funds In Life. Introduction Of Property Insurance, Retrospective And Prospective Reserve Computation, Concept Of Surrender Value & Its Calculation, Nature And Source Of Insurance Surplus	28
IV	Legislation: Insurance Act, 1938, Insurance Corporation Of India Act, 1956, General Insurance Of Corporation Of India Act, 1972, Export Credit And Guarantee Corporation Act	28

- Suggested Readings:**
1. Insurance- Principles & Practices Of Insurance – G.S. Pande.
 2. Insurance- Principles & Practices- M.N. Mishra.
 3. Insurance- Principles & Practices - C. Gopalkrishna.
 4. Life Insurance In India - G.R. Desai.
 5. Theory & Practice Of Life Insurance – Mitra.
 6. Insurance Principle & Practices- Vinayakan, N.M. Radhaswami & V. Vasudevan.
- Other Books Recommended:**
7. Young – Insurance
 8. S.K. Shukla – Insurance Law & Accounts (Hindi & English)
 9. S.N. Mishra – Insurance
 10. Arif Khan - Insurance
 11. Huebner – Life Insurance
 12. Leigh – A Guide Of Life Insurance
 13. Maclean – Life Insurance
 14. Godwin – Principles And Practices Of Fire Insurance
 15. Bal Chand – Bima Ke Prambhik Prakaran
 16. Insurance Act 1938 11. M.N. Mishra - Insurance

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

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R. Dinkar 08/09/2023
 M. K. 08/09/23
 S. Sharma
 M. K. 08/09/23
 M. K. 08/09/23
 M. K. 08/09/23

Income Tax Law and Accounts

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Income Tax Law and Accounts	
Course outcomes : It enables the students to know the basics of Income Tax Act and its implications.		
Credits:6	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions : Assesse, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16

Suggested Readings:
 1. Sharma Sangeeta and Sharma Himesh: Income Tax Law & Accounts. Thakur Publications, Meerut.
 2. Singh Anand K. Student Guide to Income Tax Law and Accounts. Thakur Publications, Meerut.
 3. Mehrotra H. Income Tax Law & Accounts. Sahasr Bhawan, New Delhi.
 4. Gupta Anil and Gupta S. Systematic approach of Income Tax. Sahasr Bhawan Publications, New Delhi. (Hindi and English).
 5. Jain R.K. Income Tax Law and Accounts (Hindi and English). SBIP Publications, Meerut.
 Note: Latest edition of the textbooks should be used.

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

Handwritten signatures and dates:
 Kumar 08/19/23
 Mpc
 Singh RAG
 S. Sharma
 R. J. 08/19/2023
 Mpc APC 08.9.23
 08/09/23
 08/09/23
 Bajaj
 Vidhu

FUNDAMENTALS OF MARKETING

Programme: B.Com. (Voc) Foreign Trade.	Year: II	Semester: IV
Subject: Commerce		
Course Code:	Course Title: Digital Marketing (Practical)	
Course Outcomes:		
After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems. ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems. ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. 		
Credits: 2	Core Compulsory / Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Labs: 30		
Unit	Topics	No. of Hours
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words-creating accounts, Google Ad Words- types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web	10

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	Site and other social networks, Keeping up with posts.	
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.	10

Suggested Readings:

1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing, Pinnacle learning
5. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India
6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

Additional Resources :

- Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation.
 - Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.
 - Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.
 - Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.
 - Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson
- Note- Latest edition of the text books should be used.

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Digital Marketing (Practical)

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Digital Marketing (Practical)	
Course Outcomes: After completing this course a student will have: <ul style="list-style-type: none"> ✓ Ability to understand the concept of Digital Marketing along with the basic forms and norms of Digital Marketing. ✓ Ability to understand the terminologies associated with the field of Digital Marketing and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Digital Marketing for solving different problems. ✓ Ability to apply basic Digital Marketing principles to solve business and industry related issues and problems. ✓ Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc. 		
Credits: 2	Core Compulsory/Elective: Compulsory	
Max. Marks:	Min. Passing Marks:	
Total No. of Practical Labs: 30		

Unit	Topics	No. of Lectures
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.	4
II	Web design, Optimization of Websites, MS Expression Web, Creating websites, SEO Optimization, Writing the SEO content, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.	6
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics - levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.	10
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting-resource planning, cost estimating, cost budgeting, cost control.	10

Suggested Readings

1. Charney, D.P.E, Chadwick, R. Mayer, and K. Johnson (2016). Internet Marketing: Strategy, Implementation, and Practice. Pearson India.
2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E-Marketing. Routledge.
3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd.
4. Kapoor, Neeru. E-Marketing, Einnacle Learning.
5. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: Moving from Traditional to Digital. Pearson India.
6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

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M. Kulkarni
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Additional Resources
 Blanchard, C. (2014). Social Media (K). Managing and Measuring Social Media Efforts in
 an Organization
 Principles of Digital Marketing: A Practical Approach
 by Richard M. Chaseworth and Bill Egan. Online Marketing: A Customer-Centric Approach
 and Progress in the New World
 by Pam Hargrave. Understanding Digital Marketing: Marketing Strategies for the Digital
 Generation
 The New York Times Marketing Manual: How to Create a Marketing Strategy for Growth
 and Success in a Changing Consumer World
 Latest edition of the textbooks should be used.

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

Kairav
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Rahul
08/23

Bhuvan

MK 4-Sharma

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Rahul
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Deepa
08/09/23

Deepa
Nidhi

Financial Institutes and Markets

Programme: B.Com. (Voc.) Insurance	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Financial Institutes and Markets	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none"> ✓ Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market. ✓ Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Financial Market for solving different problems. ✓ Ability to apply basic Financial Market principles to solve business and industry related problems. ✓ Ability to understand the concept of Money and Capital Market, and activities of Banking sector 		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Overview of Financial Market, Money Market and Capital Market their Meaning, Functions, Constituents. Instruments of Money Market and Capital Market: Primary and Secondary Market: Meaning, Functions, Role, Problems in New Issue Market, IPO	24
II	Reserve Bank of India. Management, Organisation and Functions, Credit Creation and Credit Control, Formulation of Monetary Policy	26
III	Commercial and Development Banks: Meaning, Functions, Management and Organisation of Commercial Banks, Recent Developments in Indian Banking Sector, Objectives and Function of Development Banks, promotional activities of Development Banks- IDBI, SIDBI, IFCI, ICICI	20
IV	UTI and Crypto currency: Role and functions of UTI, Crypto currency: Meaning, origin and significance, RBI regulations regarding crypto currency in India Stock Trading: Types of stock, Different Trading System – BSE – BOLT System- Pay in, Pay out, NSE- NEAT systems options, Market types, Order types and books	20

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Prakash 08/09/23

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Suggested Readings

1. Masihani, Indian Financial System - Vikas Publishing House
2. Kashyap, N. S. (2011) Indian Financial System, Sultan Chand & Son, New
Delhi.
3. Anandani, V. Capital Market, Himalaya Publishing House, New Delhi.
4. Gupta, M. C. Business Finance, Madhya Pradesh
5. Girdhar, N. Indian Financial System, Himalaya Publishing House
6. Anandani, V. Investment Management, Himalaya Publishing House
7. Gupta, D. S. Indian Financial Market
Note: Latest edition of the text books should be used.

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

Kantoria 08/07/23
Prashant
Alayth
Agarwal
R. Singh 08/09/2023
Rishi
Vidhu
Prakash
Mukherjee 08.09.23
Daljeet 08/09/23
Prasad

Property and Liability Insurance

Programme: B.Com. (Voc.) Insurance		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code:		Course Title: Property and Liability Insurance	
Course outcomes: <ul style="list-style-type: none"> To acquaint the students with theoretical and practical knowledge of Property and Liability Insurance. To demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, Life- Health insurance and employee benefits plans. 			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	<i>Reinsurance and its types</i> : Meaning Of Risk And Its Types; Relation Between Risk And Insurance; Insurable And Non- Insurable Risks; Valuation Of Risk; Reinsurance: Meaning, Types of Reinsurance, Advantages And Disadvantages of It.	18	
II	<i>Property and Liability Insurance</i> : Meaning And Nature Of Property And Liability Insurance; Types of Liability Insurance. Procedure for obtaining Liability Insurance. <i>Crop and Cattle Insurance</i> : Meaning And Its Features, Role of Crop And Cattle Insurance In India; Types of Liability Insurance. Procedure for obtaining Liability Insurance.	16	
III	<i>Types of Insurance and its Problems</i> : Theft Insurance; Fire Insurance ; Automobile Insurance; Medical Benefit Insurance; Employer's Liability Insurance; Aviation Insurance; Personal And Residential Insurance; Professional Liability Insurance. Insurance Problems Of Educational And Religious Institution Hospital, Club And Association	25	
IV	<i>Settlement of Claims</i> : Nature Of Losses And Their Adjustment, Procedure Of Adjustment; Responsibilities Of Adjuster's Survey Of Losses, Procedure For Preparing Claims Statements; Documents In Use In Claim Settlement. Statutory Control Over Liability Insurance In India.	16	
Suggested Readings: * M.N. Mishra And S.B. Mishra : Insurance Principles And Practice. S.Chand Publishing, New Delhi (Hindi And English) * C.L. Tyagrand Madhu Tyagi : Insurance Law And Practice. Atlantic Publishers, New Delhi (Hindi And English) * R. Sharma : Insurance. Lakshmi Narain Agarwal, Agra, (Hindi And English) * Dr. P.K. Gupta: Insurance And Risk Management. Himalaya Publishing House, New Delhi (Hindi And English) Notes: latest Edition of the Text Books should be used.			
This course can be opted as an elective by the students of following subjects: Open for all			

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Goods and Services Tax

Programme: B.Com. (Voc.) Insurance		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code:		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition Under GST Act.	17	
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intrastate And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods An Services, Determination Of GST Liability.	16	
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.	25	
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E-Way Bill.	17	

Suggested Readings:

1. Malhotra and Agarwal Goods And Services Tax Agra India Sahib Bhawan Publication English and Hindi
2. Agarwal, Rajke, Advanced handbook on GST background material on model GST law,

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Sahitya Bhawan Publications.

3. Bansal, K.M., GST Customer law, Taxman Publication private limited University edition
 4. RK, Singh PK a bird's eye view of GST Asia law house
 5. Singhanian, VK, student's guide to GST and customs law, Taxman Publication private limited University edition
 6. Gupta & Maheshwari, Tyagi, Goods and Services Tax, SBPD Publishing House, Agra
 7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi
- Note-Latest edition of the textbooks should be used.

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

Kumar
21/9/23

Sharma

Alcuthis

Sharma
21/9/23

Sharma

Mishra

R. Singh
08/09/2023

Vidya

Sharma
08/09/23

Mishra
08.9.23

Sharma
21/9/23

Corporate Accounting

Programme: B.Com. (Voc.) Insurance	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Shares: Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares.	15
II	Debentures: Features & Types, Issue And Redemption of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	19
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods of Valuation of Shares.	20
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21
<p>Suggested Readings:</p> <p>1. Gupta, P.C., Radhaswami, V. Company Accounts, Sultan, Chand and Company (Hindi and English)</p> <p>2. Maheshwari, S.N. and Manohar, K. Corporate Accounting, Vikas Publishing House and Co. (Hindi)</p> <p>3. Shukla, S.V. and Gupta, S.P. Advanced Accountancy, Anand Bhawan Publication (Hindi and English)</p> <p>4. Daswani, K.S. Corporate Accounting, Both English and Hindi, Shakti, Mc Graw Hill, New Delhi</p> <p>5. Puri, R.S. and Gupta, S.C. Advanced Accounts, S Chand and Company</p> <p>6. Shukla, M.B. Corporate Accounting, K. Jaiswal</p> <p>7. Datta, P. Corporate Accounting, New Age Publications, Agra (English and Hindi)</p> <p>Note: Latest edition of the textbooks should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		

Vidya
Rajni
Ravi
08/09/23

Pratibha
08/09/23
Alcyon
Chhanna
R. Singh
08/09/2023
M.K. & Shagun
M.K.
M.K.
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Human Resource Management

Programme: B.Com. (Voc.) Insurance	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Human Resource Management: concept and-function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	15
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection - Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.	20
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25
IV	Employee Welfare: Various welfare schemes & Safety Measures. Employee Benefits - Meaning and its types Fringe Benefits; Remuneration - Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline - Meaning, Importance. Collective Bargaining - Meaning and Importance, Process.	15
<p>Suggested Reading:</p> <p>1. Walton, P.K. 'Human Resource Management' Tata McGraw Hill</p> <p>2. Yound, J. 'Human Resource Management' WSE Human Resource Management, 2002</p> <p>3. Gupta, P.C. 'Personnel Management and Industrial Relations' Sultan Chand and Sons</p> <p>4. Gopal, G. 'Human Resource Management' S.P. Publishing House, Varanasi (English/Hindi)</p> <p>Note: Latest edition of the textbooks should be used.</p>		
This course can be opted as an elective by the students of following subjects: Open for all		

M. K. Gupta
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BUSINESS FINANCE

Programme: B.Com. (Voc) Foreign Trade.	Year: III	Semester: V
Course Code: 605010303	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures (in hours per week): 75		

Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions.	15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	21

Suggested Readings:

1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. Pandey I M Financial Management

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

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

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FUNDAMENTALS OF ENTREPRENEURSHIP

Programme: B.Com. (Voc) Foreign Trade.	Year: III	Semester: VI
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Subject: Commerce

Course Code: 60104016	Course Title: Fundamentals of Entrepreneurship
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Course outcomes:

After completing this course a student will have:

- ✓ Ability to understand the concept of Entrepreneurship along with the basic laws and practices of Entrepreneurship.
- ✓ Ability to understand the terminologies associated with the field of Entrepreneurship along with their relevance.
- ✓ Ability to identify the appropriate functions and qualities of Entrepreneur for solving different problems.
- ✓ Ability to apply basic Entrepreneurship principles to solve business and industry related problems.
- ✓ Ability to understand the concept of Life Small Business, Raising of Funds and EDP.

Credits: 6	Core Compulsory / Elective: Compulsory
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Max. Marks: 25+75	Min. Passing Marks: 10+25
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Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Entrepreneurship: Meaning, Concept, Characteristics, Need, Functions, Theories of Entrepreneurship Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship & Entrepreneur. Difference between Entrepreneur & Intrapreneur & Manager. Entrepreneurship & Environment.	22
II	Entrepreneurship Development Programme (EDP) Meaning, Need, Objective, Steps, Outline, Achievements Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Problems and Steps taken to promote Women Entrepreneur. Qualities of Women Entrepreneur.	31
III	Project Report: Meaning, Definition, Purpose of Project Reports, Requirements of good report, Methods of reporting, General principles of a good reporting system, Performa of a project report, Sample project report.	21

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IV	Small Business: Process of Establishing Small Business Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business Infrastructural Facilities. Legal Requirements for Establishment of New Unit Entrepreneurial Consultancy Process and Methods.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Perer, "Innovation and Entrepreneurship", Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P. Van, "Entrepreneurship and Small Business Management" 6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., "Udyamita Vikas" (Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company Note- Latest edition of the text books should be used. 		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

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Auditing

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

Unit	Topics	No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Auditing Standard and Auditing practices, Internal Control and the need for its evaluation by the Auditor.	17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities. Auditor's Report on Profit and Loss Account and Balance Sheet.	15
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 2013, Audit of share capital, share transfer and managerial remuneration. Additional matters in the Auditor's Report (Manufacturing and other companies).	19
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies. Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.	24

Suggested Readings:

- Sharma, Kaushla: Auditing, Navyug Publications, Agra.
- Sharma, Sanjeev, Saxena, P.K. and Kumar, Aswani: Auditing, MK Publications, Agra (Hindi and English).
- Gupta, Kamal: Contemporary Auditing, TATA McGraw, New Delhi.
- Tandon, B.N.: Principles of Auditing, S. Chand & Company, New Delhi.
- Pargare, Dinkar, Principles and practices of Auditing, Sultan Chand, New Delhi.
- Sharma, T.R., Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English).
- Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English).
- Sharma, Sanjeev, Auditing, MK Publications, Agra (Hindi and English).

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Business Ethics and Corporate Governance

Programme: B.Com. (Voc.) Insurance	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code:	Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: 5	Core Compulsory/Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		

Unit	Topics	No. of Lectures
I	Values-Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics- Nature, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System-Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics- Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business- Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health And well-being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.	16

Suggested Readings:
 1. Wrenson, Made Ethical Organisation, Palgrave
 2. Hosmer, The Ethics of Management, McGraw Hill Book
 3. Miray, Ethics in Organizational, Kogan Page
 4. Chakraborty, Values and Ethics in Organisation, OUP
 Note: Latest edition of the textbooks should be used.

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

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ACCOUNTING FOR MANAGERS

Programme: B.Com. (Voc) Foreign Trade.	Year: III	Semester: VI
Subject: Commerce		
Course Code: C0106019	Course Title: Accounting for Mangers	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. ✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. <p>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.</p>		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Characteristics and Scope. Difference between Financial Accounting Management Accounting. Management Accounting-Techniques and Importance. Management Accountant- Functions and Responsibility. Financial Statement Analysis and Interpretation-- Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis Horizontal, Vertical.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow -Concept, and Preparation of Fund Flow Statement.	16

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III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Break Even Analysis: Concept and Practical Applications of Break even Analysis.	12
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing, Variance Analysis: Material and Labour Variance- Simple problems. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports and Reporting at different levels of Management.	20

Suggested Readings:

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

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Course Code of the Papers in B.Com. (Vocational)

Advertising, Sales Promotion & Salesmanship

Year	Sem.	Compulsory/ Elective	Course Code	Paper Title	Theory/ Practical	Credits	
1	I	Compulsory	C040102T	Marketing Communication	Theory	6	
			C040105T	Business Communication	Theory	6	
		Choose any ONE from the following Groups <i>[The Group will remain same till semester VI as opted by the student in semester I]</i>					
		Elective	C040104T	Group C -Business Statistics	Theory	6	
	C040106T		Group B -Business Regulatory Framework	Theory	6		
	II	Compulsory	C040202T	Advertising	Theory	6	
			C040205T	Business Management	Theory	6	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040204T	Group C -Business Economics	Theory	6	
			C040206T	Group B -Financial Accounting	Theory	4	
C040207P			Computerized Accounting	Practical	2		
2	III	Compulsory	C040302T	Advertising Media	Theory	6	
			C040305T	Essentials of E-Commerce	Theory	6	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040304T	Group C -Inventory Management	Theory	6	
	C040306T		Group B -Cost Accounting	Theory	6		
	IV	Compulsory	C040402T	Personal Selling & Salesmanship	Theory	6	
			C040406T	Fundamentals of Marketing	Theory	4	
			C040407P	Digital Marketing	Practical	2	
		Choice of Group as opted by the student in Ist Semester					
		Elective	C040404T	Group C -Financial Institute & Markets	Theory	6	
C040405T			Group B -Income Tax Law & Accounts	Theory	6		
3	V	Compulsory	C040502T	Management of Sales Force	Theory	5	
			C040504T	Goods and Services Tax	Theory	5	
			C040506T	Human Resource Management	Theory	5	
		Choice of Group as opted by the student in Ist Semester					
	Elective	C040505T	Group C - Business Finance	Theory	5		
		C040507T	Group B -Corporate Accounting	Theory	5		
	VI	Compulsory	C040602T	Sales Promotion & Relation	Theory	5	
			C040607T	Fundamental of Entrepreneurship	Theory	5	
			C040604T	Accounting for Managers	Theory	5	
		Choice of Group as opted by the student in Ist Semester					
Elective		C040605T	Group C - Business Ethics and Corporate Governance	Theory	5		
		C040606T	Group B - Auditing	Theory	5		

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Year Wise Structure of Faculty of Commerce UG (B.Com. Vocational) Advertising, Sales Promotion & Salesmanship Year I										
		Major 6 Credits Each	Major 6 Credits Each	Minor/Elective 4/5/6 Credits	Minor Voc. 3 Credits	Minor Co- curricular 2 Credits	Major Industrial Training/ Survey/ Project 4/6 Credits	Credits	After Completi on (Minimum Credits) (Max. Duration)	
Ye ar	Se m.	Own Faculty	Choose any One of the Following Group*	Other Faculty	Vocational Faculty	Co- curricular Course	Inter/Intra Faculty related to main Subject	Total		
I	I	Compulsory Paper 1. <i>Marketing Communication</i>	Group A 1. <i>Business Regulatory Framework</i>	1	1	Food, Nutrition and Hygiene		27/28/29	Certificate in Commerce	
		Compulsory Paper 2. <i>Business Communication</i>	Group B 2. <i>Business Statistics</i>							
		Own Faculty	Choose any One of the Following Group							
	II	Compulsory Paper 1. <i>Advertising</i>	Group A 1. <i>Financial Accounting</i> (4)		1	1	First Aid and Health			27/28/29
			2. <i>Computerized Accounting</i> (2)							
		Compulsory Paper 2. <i>Business Management</i>	Group B 3. <i>Business Economics</i>							

*The Group will remain same as opted in semester I for first two years i.e. semester I to IV

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**Year Wise Structure of Faculty of Commerce UG
(B.Com. Vocational) Advertising, Sales Promotion & Salesmanship Year II**

Year	Sem	Major 6 Credits Each	Major 6 Credits Each	Minor/Elective 4/5/6 Credits	Minor Voc. 3 Credits	Minor Co-curricular 2 Credits	Major Industrial Training/ Survey/ Project 6 Credits	Credits	After Completion (Minimum Credits) (Max. Duration)	
		Own Faculty	Choose any One of the Following Group	Other Faculty	Vocational Faculty	Co-curricular Course	Inter/Intra Faculty related to main Subject	Total		
II	III	Compulsory Paper 1. Advertising Media	Group A 1. Cost Accounting	1	1	Human Values and Environmental Studies		27/28/29	Diploma in Commerce	
		Compulsory Paper 2. Essentials of E-Commerce	Group B 2. Inventory Management							
		Own Faculty	Choose any One of the Following Group							
	IV	Compulsory Paper 1. Personal Selling & Salesmanship	Group A 1. Income Tax Law & Accounts							
		Compulsory Paper 2. Fundamentals of Marketing (4)	Group B 1. Financial institute of markets			1	Physical Education and Yoga			27/28/29
		Compulsory Paper 3. Digital Marketing (2)								

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M. K. Singh
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**Year Wise Structure of Faculty of Commerce UG
(B.Com. Vocational) Advertising, Sales Promotion & Salesmanship Year III**

Year	Sem.	Major 5 Credits Each	Major 5 Credits Each	Minor/E lective 4/5/6 Credits	Minor Voc. 3 Credits	Minor Co- curricular 2 Credits	Major Industrial Training/ Survey/ Project 6 Credits	Credits	After Completion (Minimum Credits) (Max. Duration)
		Own Faculty	Choose any One of the Following/Any Faculty	Other Faculty	Vocational Faculty	Co- curricular Course	Inter/Intra Faculty related to main Subject	Total	
III	V	1. Compulsory Paper:- <i>Management of Sales Force</i>				Analytical Ability and Digital Awareness	30 days Training or Survey where economic activities are involved	26/28	Bachelor Degree in B. Com. Vocational
		2. Compulsory Paper:- Goods and Services Tax							
		3. Compulsory Paper:- <i>Human Resource Management</i>							
		Choose any 1 from the following Paper							
		1. Group B : <i>Corporate Accounting</i>							
		2. Group C : <i>Business Finance</i>							
	VI	1. Compulsory Paper :- Fundamental of Entrepreneurship				Communi- cation Skills and Personality Developme nt	Project Work	26/28	
		2. Compulsory Paper :- <i>Sales Promotion & Public Relation</i>							
		3. Compulsory Paper :- <i>Accounting for Managers</i>							
		Choose any 1 from the following Paper							
		1. Group B : <i>Auditing</i>							
		2. Group C : <i>Business Ethics and Corporate Governance</i>							

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ADVERTISING, SALES PROMOTION AND SALESMANSHIP

SYLLABUS

MARKETING COMMUNICATION

Programme: B.Com (Vocational)	Year: I	Semester: First
Subject: Commerce		
Course Code:	Course Title: Marketing Communication	
Course outcomes: <ul style="list-style-type: none">This course aims to provide students with comprehensive understanding of the fundamentals of strategies, tools and concepts from multiple marketing and business disciplines needed to design and implement various communication approaches and campaigns.		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction:- Meaning, objective, Scope, Importance, advantage, disadvantage, steps in developing effective marketing communicating in marketing, marketing mix.	23
II	Integrated Marketing Communication:- Concept and process of Integrated Marketing Communication (IMC). Elements of IMC, Developing Communication campaign in adverting, sales promotion, direct marketing, event management public relation, media relation and community relation.	25
III	Response Hierarchy Models:- Message Design; AIDA model, Hierarchy-of-Effects model, Innovation Adoption model, Information processing model, operational model.	21
IV	Ethics and Evaluation:- Code of Ethics, Ethics and social responsibility of IMC campaigns. Evaluating marketing communication and public relation programs.	21
Suggested Readings: <ol style="list-style-type: none">Niraj Kumar, Marketing Communication, Himalaya Publishing House.Richard Varey, Marketing Communication: A Critical Introduction, Routledge.Ajay Kumar, Consumer Behaviour and Marketing Communication, Dreamtech Press India Pvt. Ltd.Olujimi Kalyode, Marketing Communication, 1st Edition, Bookboon.com.Marketing Communication and Advertising, Richa Gaur, JBCविपणन सम्प्रवण, Yashraj Publication		
Note- Latest edition of the text books should be used.		

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BUSINESS COMMUNICATION

Programme: B.Com (Vocational)	Year: I	Semester: First
Subject: Commerce		
Course Code:	Course Title: Business Communication	
Course outcomes: <ul style="list-style-type: none"> To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication. 		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction:- Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.	22
II	Non-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.	21
III	Business language and presentation Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter And Memorandum.	31
IV	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.	16

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Suggested Readings:

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

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

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BUSINESS REGULATORY FRAMEWORK

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

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08/09/2023
M. A. Sharma

BUSINESS STATISTICS

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: I
Subject: Commerce			
Course Code: 0310009		Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling, Collection of Data- Primary and Secondary Data, Editing of Data, Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	20	
II	Measures of Central Tendency - Mean, Median, Mode, Geometric and Harmonic Mean; Partition Values Quartile, Decile, and Percentile, Dispersion - Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	25	
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation, Concurrent Deviation Method, Standard Error and Probable Error.		
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed - Base Method, Chain-Base Method, Base conversion, Base shifting, deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor.		

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ADVERTISING

Programme: B.Com. Vocational	Year: I	Semester: Second
Subject: Commerce		
Course Code:	Course Title: Advertising	
Course outcomes: <ul style="list-style-type: none"> Students are able to know about the various types of advertisements and types of advertising budgets. This will help them in creating an impressive copy of the advertisement. They also come to know about that how a company set its advertising objectives. 		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction to Advertising: Meaning and Definition, Functions and Importance of Advertising in modern marketing. Role of advertising in the national economy- Economic and social Effects. Elements of Advertising Research: meaning and kinds of advertising research	25
II	Types of advertising: Commercial and non-commercial advertising; primary demand and secondary demand advertising; classified and display advertising; comparative advertising; cooperative advertising. Setting of advertising Objectives. Advertising Planning-meaning and steps of planning	20
III	Setting of advertising budget: Types of advertising budget: Affordable method, percentage method, competitive parity method, objective and task method, expert opinion method; Factors affecting the advertising expenditure in a company and allocation of advertising budget.	25
IV	Advertising Copy or message: Preparing an effective advertising copy, elements of print copy: Headlines, illustration-body copy, slogan, logo, seal of approval, closing idea.	20
Suggested Readings: <ol style="list-style-type: none"> Dr Sumit Agarwal & Dr Sandeep Agrawal, Principles and Practices of Advertising and Sales Promotion :An Indian Perspective, Redvick Book, 2021 Dr. R.L. Nalokha, विज्ञापन ऐविक्रय प्रबन्ध, RBD Publications विज्ञापन और बिक्री सन्धिधन (Advertisement and Sales Promotion) By Sanjay Gupta, SBPD Publications (Hindi) Dr. Ruchi Gupta, Advertising Principles and Practices, S.Chand Advertising Management by Sanjay Gupta, Pooja Nasa, SBPD Publication. Advertising, Selling and Promotion, Ritu Narang, Pearson विक्रय एवं विज्ञापन, Dr. S.C. Jain and Dr. Neeraj Kumar Singh, Sahitya Bhawan Publication. 		
Note- Latest edition of the text books should be used.		

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BUSINESS MANAGEMENT

Programme: B.Com. (Voc) Foreign Trade	Year: I	Semester: II
Subject: Commerce		
Course Code: <i>2012017</i>	Course Title: Business Management	
Course outcomes:		
After completing this course a student will have:		
<ul style="list-style-type: none"> ✓ Ability to understand the concept of Business Management along with the basic laws and norms of Business Management. ✓ Ability to understand the terminologies associated with the field of Business Management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Business Management for solving different problems. ✓ Ability to apply basic Business Management principles to solve business and industry related problems. 		
Ability to understand the concept of Planning, Organising, Direction, Motivation and Control etc.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Discuss the Management Practices in Indian "Vedas". Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach.	24
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships Centralization and Decentralization. Departmentation. Organizational Structure-Forms.	24

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III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change, Recruitment and Selection Process.	21
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives Leadership: Meaning, Concept, Functions and Leadership styles, Likert's Four System of Leadership.	21
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). 3. Sherlekar, S.A. and Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons, (1970). 5. Jagdish Prakash, "Business Organistaton and Management", Kitab Mahal publishers, (1997). 6. Agarwal K.K., "Business Organisation and Management". 7. Joshi, G.L., "Vyavasayik Sanghathan Evam Prabandha". 8. Prasad, Jagdish, "Vyavasayik Sanghathan Evam Prabandha". 9. Shukla, Sudhir, "Vyavasayik Sanghathan Evam Prabandha". 10. Shukla, Sudhir, "Management Concept & Principles". <p>Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delchi Note- Latest edition of the text books should be used.</p>		

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FINANCIAL ACCOUNTING

Programme: B.Com. (Voc) Foreign Trade	Year: I	Semester: II
Subject: Commerce		
Course Code:	Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.		
Credits: 4	Core Compulsory / Elective: Elective	
Max. Marks:	Min. Passing Marks:	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures

I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles; Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Concept of Income and its Measurement, Preparation of Final Statement.	12
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II	<p>Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Shortworking, Sub - lease, Short working Reserve Account, Nazarana.</p> <p>Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods.</p> <p>Installment Payment System - Difference between Hire Purchase and Installment Payment System.</p> <p>Accounting Records in the book of Purchaser & Vendor Interest suspense account.</p>	15
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III	<p>Departmental Accounts - Meaning, Objects and Importance; Advantage, Methods of Departmental Accounts, Allocation of Indirect Expenses.</p>	15
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	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.	
IV	Insolvency Accounts- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts.	18
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Joy P.A., "Financial Accounting, (Both in Hindi & English Version), Navyug Publication 2. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition, Reprint(2014) 3. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010) 4. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 5. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 6. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) 7. Shukla, S.M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications, 2017 8. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) 9. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010). 10. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons, (2010) 11. Babu, Deepak, Financial accounting, Navyug Sahitya Sadan, Agra Note- Latest edition of the text books should be used. 12. Sharma, Sanjeev., Gupta, P.C., and Jain, R.K "Financial Accounting", Jawahar Publication, Agra <p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

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Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
9. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
10. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
11. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
12. Tulsian, P.C. *Financial Accounting*, Pearson Education.

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

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BUSINESS ECONOMICS

Programme: B.Com. (Voc) Foreign Trade		Year: I	Semester: II
Subject: Commerce			
Course Code: 2202057		Course Title: Business Economics	
Course outcomes: Business Economics objective this course is meant to acquaint the students with the principles of Business Economics as are applicable in business.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Introduction: Meaning of Business Economics, Difference with Traditional Economics, Nature and Scope of Business Economics, Meaning, Kinds, Law Of Demand, Law Of Marginal Diminishing Utility, Elasticity Of Demand, Concept And Measurement Of Elasticity Of Demand Price, Incoming Cross, Elasticity Determinants Of Elasticity Of Demand Importance Of Elasticity Of Demand, Demand Forecasting- Meaning and Methods.	22	
II	Theory Of Cost: Short Run And Long Run Cost Curve Traditional And Modern Approaches. Production Function: Law Of Variable Proportion; Properties Ride Line, Optimum Factor Combination And Expansion Path; Return To Scale; Internal And External Economics And Diseconomies.	31	
III	A. Perfect Competition: Meaning, Price And Output Determination. B. Monopoly: Meaning And Determination Of Price Under Monopoly; Equilibrium Of A Firm/Industry. C. Monopolistic Competition: Meaning And Characteristics; Price And Output Determination Under Monopolistic Competition.	21	

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[Handwritten signatures: (Dr. Rajesh Thomas), R. Sankar]

ADVERTISING MEDIA

Programme: B.Com Vocational		Year: II	Semester: Third
Subject: Commerce			
Course Code:		Course Title: Advertising Media	
<p>Course outcomes:</p> <ul style="list-style-type: none"> To learn about the principles on the basis of which advertising industry functions as well as how the same has been applied and used by corporates and advertising professionals in India. It is aimed at catering to needs of both students as well as professionals in the advertising arena. 			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Advertising media types of media, (News Paper and magazines, Pamphlets, posters and brochures), Electronic media (Radio, Television, Audio Visuals, and cassettes), other Media (Direct mail, outdoor media), their characteristics, merits and limitations. Media scenes in India. Problems of reaching rural audience and markets. Exhibition and Media. Press conference. Web advertising: objectives, importance and types of online advertising.	21	
II	Media Planning: Selection of media category, Their reach, frequency and impact. Cost and other factors influencing the choice of media. Media Scheduling, Role of media planner, Challenges in Media planning, Media planning Process, Media planning for consumer and industrial goods. Importance of media research in planning: sources of media research, Audit Bureau of circulation, press audit.	22	
III	Meaning of advertising effectiveness: Importance and difficulties. Methods of Measuring advertising effectiveness. Pre-testing and post-testing, Communication effect. Sale effects. Ethical and legal issues in advertising in India. Misleading and deceptive advertising and false claims. Various laws and acts concerning advertising.	25	
IV	Advertising agencies: Their role and importance in advertising and false claims. Their organisation patterns, Functions, selection of advertising agency. Agency Commission and fee. Advertising Department: Its function and organisation.	21	

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Suggested Readings:

1. Advertising Principles and Practices, S. Chand Publications, Ruchi Gupta
2. Advertising and Promotion in Mass Media, K. K. Chaudhary
3. Advertising Media Planning, Jack Z. Sissors and Roger B. Baron
4. विज्ञापन और वबक्री संधिधन (Advertisement and Sales Promotion) By Sanjay Gupta, SBPD Publications (Hindi)
5. Dr. Ruchi Gupta, Advertising Principles and Practices, S.Chand
6. Advertising Management by Sanjay Gupta, Pooja Nasa, SBPD Publication.
7. Advertising, Selling and Promotion, Ritu Narang, Pearson
8. विक्रय एवं विज्ञापन, Dr. S.C. Jain and Dr. Neeraj Kumar Singh, Sahitya Bhawan Publication.

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

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ESSENTIALS OF E-COMMERCE

Programme: B.Com (Vocational)	Year: II	Semester: Third
Subject: Commerce		
Course Code:	Course Title: Essentials of E-commerce	
Course outcomes: <ul style="list-style-type: none"> This course is to familiarize the student with the basics of ecommerce and to comprehend its potential. 		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.	20
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.	25
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.	30
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications Of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.	15

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Suggested Readings:

1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi
India Macmillan India (Hindi and English)
Manali- Danielle Internet And Internet Engineering Tata Mcgraw-Hill New Delhi
5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English)

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

Handwritten notes and signatures:
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Suggested Readings:

1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English)
3. Tulsian P.C; Practical Costing; Vikas, New Delhi.
4. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.
5. Homgren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.
6. Sharma, Sanjeev, Jain R.K. & Gupta P.C., "Financial Accounting", Jawahar Publication

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

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INVENTORY MANAGEMENT

Programme: B.Com. (Voc) Foreign Trade	Year: II	Semester: III
Subject: Commerce		
Course Code: 2010504	Course Title: Inventory Management	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none"> ✓ Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. ✓ Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Inventory management for solving different problems. ✓ Ability to apply basic Inventory management principles to solve business and industry related problems. Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		

Unit	Topics	No. of Lectures
I	Inventory Management: Concept, Characteristics, objectives and scope of Inventory Management, Significance of Inventory Management, Inventory Management costs-Meaning, Methods of Inventory Management	22
II	Concept and Valuation of Inventory: Meaning, Classification and Function of Inventory, Inventory Planning- Concept and Benefits, Product Classification, Product Coding, Lead Time, Replenishment Methods.	26

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References

III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	24
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control - EOQ, ROP, ABC, VED, JIT Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	18

Suggested Readings:

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

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

This course can be opted as an elective by the students of following subjects: Open for all
 Suggested Continuous Evaluation Methods: Continuous Internal Evaluation shall be based on allotted Assignment and Class Tests. The marks shall be as follows:

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PERSONAL SELLING AND SALESMANSHIP

Programme: B.com Vocational	Year: II	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Personal Selling and Salesmanship	
<p>Program specific outcomes- In Personal Selling and Salesmanship, student will learn the theoretical and practical techniques used in selling goods and services in a business – to-business (b-to-b) environment. Emphasis is given to developing practical skills in presenting goods and services to prospective buyers. Attention is devoted to the art of persuasion as a life-skill and to the need to develop professional relationships in business. The importance of the sales professional in the business community and the need for ethical behaviour is emphasized. The overriding sales philosophy is relationship focused and the customer approach is consultative.</p> <p>Course Learning Outcomes Upon successful completion of this course, students will have reliably demonstrated the ability to:</p> <ul style="list-style-type: none"> • explain the theories and concepts that are central to personal selling • Develop and apply the various sales techniques needed to achieve a profitable sale. • Prepare a customer plan that identifies all elements of personal selling essential to creating successful sales. • Apply the interpersonal and team skills necessary in successful relationship selling. • Develop and present an effective sales interview. <p>demonstrate effective sales presentation techniques</p>		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Meaning, Nature and importance of Personal Selling and salesmanship. Door to door selling situations where personal selling is more effective than advertising. Cost of advertising V/s Cost of personal selling. Personal Selling and Marketing Effort. AIDA model of selling. Types of selling situations & Types of sales person.	25
II	Buying motives, Type of market consumers and industrial market- their characteristics and implications for selling functions. Process of effective selling, prospecting, pre approach, approach presentation & demonstration handling the objections, closing the sale and post-sale activities.	25
III	Qualities of successful salesmanship with particular reference to consumer services Selling and career advantages and	20

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	difficulties. Means for making selling an attractive career.	
IV	Distribution network relationship, reports, documents-sales manual. Order desk, cash memo, tour diary, daily and periodical reports and other problems in selling	20

Suggested Readings:

- विपणित विक्रय एि विक्रयकला ,Mukesh Trehan & Ranju Trehan -Personal Selling and Salesmanship (Hindi Edition) Paperback, January 2020
- Dr. Maneesh Soni (Author), Dr. Yuvraj Kumbhaj (Author)
- Personal selling & salesmanship, Yashraj publication (hindi) January 2020.
- Suresh Kumar Sharma, Bhupendra Sigh Jaswal, Vikrant Saklani- Personal selling & Salesmanship(Hindi Edition) Kalyani publishers.
- Personal Selling & Salesmanship, Mukesh Trehan & Ranju Trehan, VK Global publication.
- विपणित विक्रय एि विक्रयकला, Suresh kumar Sharma & Bhupendra Singh Jaiswal, Kalyani Publisher.
- विक्री प्रबंधन Bhagawati Prakash Sharma , Rajiv Jain Apex Publishing House

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FUNDAMENTALS OF MARKETING

Programme: B.Com (Vocational)		Year: II	Semester: Fourth
Subject: Commerce			
Course Code:		Course Title: Fundamentals of Marketing	
Course outcomes: • The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 60			
Unit	Topics	No. of Lectures	
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.	15	
II	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.	15	
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies. Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.	15	
IV	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions. Retailing: Types of retailing – store based and nonstore based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.	15	

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Suggested Readings:

1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education.
2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK
3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio
4. Chhabra, T.N., Principles of Marketing, Sun India Publication.
5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)
6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.
7. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage Learning.
8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi.
9. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning.
10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition).
11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills.

Note- Latest edition of the text books should be used

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Marketing Strategies for engaging the Digital Generation.

Additional Resources :

• Blanchard O. (2014) Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. • Charlesworth, Alan (2018). Digital Marketing: A Practical Approach.

• Gay, Richard, Alan Charlesworth, and Rita Esen. Online Marketing: a customer-led approach. Oxford University Press Inc., New York.

• Ryan, Damian (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation.

Tasner, M. (2015) Marketing in the Moment: The Digital Marketing Guide to Generating More Sales and Reaching Your Customers First, 2/E, Pearson

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

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INCOME TAX LAW AND ACCOUNTS

Programme: B.Com (Vocational)	Year: II	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits:	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	22
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.	31
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	21
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	16
Suggested Readings: <ol style="list-style-type: none"> 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English) 3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 4. Sharma, Sanjeev & Sharma, Umesh. "Income Tax Law & Accounts". Thakur Publication Pvt. Ltd. 5. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra. <p>Note- Latest edition of the text books should be used.</p>		

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FINANCIAL INSTITUTE OF MARKETS

Programme: B.Com (Vocational)	Year: II	Semester: Fourth
Subject: Commerce		
Course Code:	Course Title: Financial Institute Of Markets	
Course outcomes: After completing this course a student will have: <ul style="list-style-type: none"> • Ability to understand the concept of Financial Market along with the basic forms and norms of Financial Market. • Ability to understand the terminologies associated with the field of Financial Market and control along with their relevance. • Ability to identify the appropriate method and techniques of Financial Market for solving different problems. • Ability to apply basic Financial Market principles to solve business and industry related problems. • Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEB etc. 		

Credits:	Core Compulsory / Elective: Elective
Max. Marks: 25+75	Min. Passing Marks: 10+25

Total No. of Lectures: 90

Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.	23
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing, Defects and Remedies of New Issue Market.	25
III	Secondary market: Functions and role of stock exchange, Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	21
IV	Investor Protection: Grievances concerning stock exchange dealing and their removal, Demat trading. SEBI Guidelines- primary market, Secondary Market 16 and the protection of investor's interest, NCLT & NCLAT	21

Suggested Readings:

1. Machiraju, 'Indian Financial System' - Vikas Publishing House.
2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi.
3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi
4. Mulay, M. A., "New Issues Capital Market in India"
5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House.
6. Avdhani, V. A., "Investment Management" Himalaya Publishing House.
7. Gupta, O. P., "Indian Securities Market".

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

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MANAGEMENT OF SALES FORCE

Programme: B.com Vocational	Year: III	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Management of Sales force	
Course outcomes: <ul style="list-style-type: none"> This course provides the basic ideas, concepts and Contemporary sales force management. Courses will emphasis on strategies, sales management responsibilities, skills, and management techniques. It includes recruiting, selection, training, motivation, leadership, direction and evaluation of the sales force to clarify the importance of sales management in any business organisation. This course provides an in-depth look at the sales function in a variety of organizations. This course will develop the ability to sell and to ultimately manage the sales function. Gain the basic knowledge of Principles of Sales Force Management. Formulate a sales strategy in various areas. Form the organizational structure of sales management. Develop the ability to sell and to ultimately manage the sales function. 		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Meaning, Importance and Functions of Sales Force and Sales Manager. Organization of the sales department: Need of sales department. Centralization v/s Decentralization of sales department. Basic types of sales department- Line Sales Organization, line and Staff Sales Organization and Functional Sales Organization – their merits and demerits.	25
II	Recruitment and Selection of sales force- Recruitment sources and selection process. Training – Importance of training, methods of training. Sales job Analysis. Appraisal of Performance. Motivation of sales Force -need and methods. Compensation, types of compensation – direct and indirect	25
III	Sales Budget: Importance, process of sales Budget, uses of sales budget. Sales Planning and Control: Product wise sales planning Market analysis and sales forecasting. Methods of forecasting sales.	20
IV	Sales territory: Consideration in allocation of sales territory. Sales Quota: Objectives, principles of setting sales quota, administration of sales quota. Sales and cost analysis: Uses and Method.	20
Suggested Readings: <ul style="list-style-type: none"> Sales Management: Decisions, Strategies and Cases, Still, Cundiff & Govoni, Pearson Education. Salesmanship & Publicity - Pradhan, Jakate, Mali Sales Management - S.A. Chunawalla Dr. R.L. Patni (Author) Vigyapan Avam Vikray Prabandh (Advertisement and Sales Management-Hindi Study Guide) Paperback – 1 January 2018 Dr. R.L. Nalokha, विज्ञापन एि विक्रय प्रबन्ध, RBD Publications Web sites for reference: Sales Management, Kings Publication. विक्री प्रबंधन Bhagawati Prakash Sharma, Rajiv Jain Apex Publishing House Vigyapan Avam Vikray Prabandh (Advertisement And Sales Management-Hindi Study Guide) (Paperback, Hindi, Dr. R.L. Patni) 		

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GOODS AND SERVICE TAX

Programme: B.Com (Vocational)		Year: III	Semester: Fifth
Subject: Commerce			
Course Code:		Course Title: Goods And Service Tax	
Course outcomes: <ul style="list-style-type: none"> To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax in scenario and its contribution for economic development. 			
Credits:		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages of Evaluation of GST, Structure of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.	23	
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.	25	
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment..	21	
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts. Period Of Retention Of Relevant Records. Invoice: Format Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.	21	

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Suggested Readings:

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

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

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HUMAN RESOURCE MANAGEMENT

Programme: B.Com (Vocational)	Year: I	Semester: Fifth
Subject: Commerce		
Course Code:	Course Title: Human Resource Management	
Course outcomes:		
<ul style="list-style-type: none"> The paper aims to develop in the students a proper understanding about human resource management. 		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.	20
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection –Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods- On job training and off- the job training..	25
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.	25
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	20

Suggested Readings:

1. Aswathappa K Maine resource management Tata McGraw Hill
2. Verma Pramod Savi Bagiyaprabandhan Rao VSP human resource management Excel books
3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons
4. Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi)

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

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CORPORATE ACCOUNTING

Programme: B.Com (Vocational)		Year: III	Semester: Fifth
Subject: Commerce			
Course Code:		Course Title: Corporate Accounting	
Course outcomes: <ul style="list-style-type: none"> This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act. 			
Credits:		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Shares: Features, Types Of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue of Shares, Redemption Of Preference Shares.	23	
II	Debentures: Features & Types, Issue And Redemption Of Debentures, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation. Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	25	
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs And Methods Of Valuation Of Goodwill, Valuation Of Shares, Need And Methods Of Valuation Of Shares	21	
IV	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External.	21	
Suggested Readings:			
<ol style="list-style-type: none"> Gupta RL Radhaswami M, Company Accounts Sutan Chand And Company(Hindi and English) Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing(Hindi and English) Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication(Hindi and English) Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal PS And Gupta SC Advanced Accounts S Chand And Company Shukla MB Corporate Accounting Kitab Mahal Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi) 			
Note- Latest edition of the text books should be used.			

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BUSINESS FINANCE

Programme: B.Com. (Voc) Foreign Trade.	Year: III	Semester: V
Course Code: 6055030	Course Title: Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures (in hours per week): 75		

Unit	Topics	No. of Lectures
I	Business Finance: Nature And Scope, Finance Function Investment Financing And Dividend Decisions, Capital Budgeting: Meaning Nature And Importance Investment Decisions.	15
II	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares And Retained Earnings, Combined (Weighted) Cost Of Capital, Capitalization- Meaning, Overcapitalization.	19
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.	20
IV	Capital Market: (A) New Issue Market (B) Secondary Market Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition And Structure.	21

Suggested Readings:

1. Avadhani V A Financial System
2. Bhalla VK Modern Working Capital Management
3. Chandra Prasanna Financial Management Theory And Practices
4. Khan NY And Jain PK Financial Management Tax And Problems
5. Pandey I M Financial Management

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

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

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IV	Small Business: Process of Establishing Small Business Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business Infrastructural Facilities. Legal Requirements for Establishment of New Unit Entrepreneurial Consultancy Process and Methods.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Desai, Vasant, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House 2. Desai, Vasant, "Management of Small Scale Industry", Generic 3. Drucker, Peter, "Innovation and Entrepreneurship", Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., "Entrepreneurship Development", S. Chand 5. Kenneth, P. Van, "Entrepreneurship and Small Business Management" 6. Pareek, Udai & Ven, "Developing Entrepreneurship book on Learning System" 7. Agrawal, R.C., "UdyamitaVikas"(Hindi) 8. Khanka, S.S. "Entrepreneurship Development", S. Chand & Company Note- Latest edition of the text books should be used. 		
<p>This course can be opted as an elective by the students of following subjects: Open for all</p>		

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SALES PROMOTION AND PUBLIC RELATIONS

Programme: B.Com Vocational	Year: III	Semester: Sixth
Subject: Commerce		
Course Code:	Course Title: Sales Promotion And Public Relations	
Course outcomes:		
<ul style="list-style-type: none"> To examine the Public Relations and Sales Promotion tools that organisations use and how they contribute to a company's success. 		
Credits:	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Meaning, Nature and importance of sales promotion. Its role in marketing. Form of sales Promotion: Consumer oriented sales Promotion, trade- oriented sales promotion and sales oriented sales promotion.	22
II	Major tools of sales promotion: Samples, point of purchase, displays and demonstrations. Exhibitions and games of chance and skill, lotteries, gifts, offers, premium and free goods. Price Packs and rebates, bonuses, patronage, rewards, Conventions, conference and trade shows, specialties and novelties.	22
III	Developing and sales promotion preference, pre-testing implementing, evaluating the results and making necessary modifications. Public Relations: Meaning, features, importance, process, PR role in marketing, Publicity- meaning, importance and power of publicity. Control and dissemination of publicity, advantage and disadvantage. Similarities of publicity and public relations, Major tools of public relations new speeches, special events hand-outs and leaflets, audio visual, public service activities miscellaneous tools.	25
IV	Careers in Sales Promotion, Finances in sales promotion industry, Ethical and legal aspects of sales promotion and public relations	21
Suggested Readings: <ol style="list-style-type: none"> Advertising and Sales Promotion, Sanjay Sahitya Bhawan. Public Relations Principles and Practices, Dr. Michael Puthenthara. Advertising, Selling and Promotion, Pearsons, Ritu Narang Public Relations for Sales and Marketing Management Paperback by David Wragg (Author) Public Relation Management (English, Paperback, Jaishri Jethwaney, N.N. Sarkar) जनसम्पर्क सिद्धान्त और व्यवहार Dr. Arjun Tiwari, Dr. Vimlesh Tiwari Advertising And Sales Promotion Hindi Sanjay Gupta. Adverting: Sales Promotion And Sales Management Hindi Dr Rajendra Sharma yashraj pub. <p>Note- Latest edition of the text books should be used.</p>		

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ACCOUNTING FOR MANAGERS

Programme: B.Com. (Voc) Foreign Trade.	Year: III	Semester: VI
Subject: Commerce		
Course Code: <i>CE106017</i>	Course Title: Accounting for Managers	
<p>Course outcomes: After completing this course a student will have:</p> <ul style="list-style-type: none"> ✓ Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting. ✓ Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance. ✓ Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems. ✓ Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. <p>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.</p>		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management Accounting- Concept, Characteristics and Scope. Difference between Financial Accounting Management Accounting. Management Accounting-Techniques and Importance. Management Accountant- Functions and Responsibility. Financial Statement Analysis and Interpretation- Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement; Types of Financial Analysis Horizontal, Vertical.	17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow -Concept, and Preparation of Fund Flow Statement.	16

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BUSINESS ETHICS AND CORPORATE GOVERNANCE

Programme: B.Com (Vocational)	Year: III	Semester: Sixth
Subject: Commerce		
Course Code:	Course Title: Business Ethics and Corporate Governance	
Course outcomes: <ul style="list-style-type: none"> This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario. 		
Credits:	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+25	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	23
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	25
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.	21
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate social responsibility.	21
Suggested Readings: <ol style="list-style-type: none"> Kitson Alan- Ethical Organisation, Palgrave L. T. Hosmer : The Ethics of Management, Universal Book. D. Murray : Ethics in Organizational, Kogan Page. S. K. Chakraborty : Values and Ethics in Organisation, OUP <p>Note- Latest edition of the text books should be used.</p>		

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AUDITING

Programme: B.Com (Vocational)		Year: III	Semester: Sixth
Subject: Commerce			
Course Code:		Course Title: Auditing	
Course outcomes:			
<ul style="list-style-type: none"> This course aims at imparting knowledge about the principles and methods of auditing and their application. 			
Credits:		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 10+25	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.		23
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		25
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors; their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		21
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings; Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		21
Suggested Readings:			
1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.			
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.			
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.			
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)			
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English)			
6. Sharma, Sanjeev, Auditing: MK Publications, Agra (Hindi and English)			
Note- Latest edition of the text books should be used.			

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