

DRAFT
National Education Policy-2020
Common Minimum Syllabus
For
All Uttarakhand State Universities
and Affiliated Colleges
(Applicable From 2025-26)

PROPOSED STRUCTURE
FOR
FYUP/MASTER'S IN COMMERCE
(B.Com./B.Com. Honours / B.Com. Honours with Research/ M.Com.)

Prepared by
Faculty of Commerce
Kumaun University, Nainital

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COURSE FRAMEWORK ACCORDING TO NHEQF/CCFUP

(For B.Com. DSC-A/B/C shall be replaced with DSC-1/2/3/Allied Disciplines)

Semester	Core (DSC)	Elective (DSE)	Generic Elective (GE)	Ability Enhancement Course (AEC)	Skill Enhancement Course (SEC)	Internship/ Apprenticeship/Project (2)	Value addition course (VAC)	Total Credits
I	Discipline A1- (4)		Choose one from a pool of courses GE-1 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B1- (4)							
	Discipline C1- (4)							
II	Discipline A2 (4)		Choose one from a pool of courses GE-2 (4)	Choose one from a pool of AEC courses (2)	Choose one from a pool of courses (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B2 (4)							
	Discipline C2 (4)							
Students on exit shall be awarded Undergraduate Certificate (in the Field of Multidisciplinary Study) after securing the requisite 44 credits in Semesters I and II								Total = 44
III	Discipline A3 (4)	Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses, GE -3 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	22 credits
	Discipline B3 (4)							
	Discipline C3 (4)							
IV	Discipline A4 (4)	Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses GE - 4 (4)		Choose one from a pool of AEC courses (2)	Choose one SEC (2)		Choose one from a pool of courses (2)	22 Credits
	Discipline B4 (4)							
	Discipline C4 (4)							
Students on exit shall be awarded Undergraduate Diploma (in the Field of Multidisciplinary Study) after securing the requisite 88 credits on completion of Semester IV								Total = 88
V	Discipline A5 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-5 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	22 credits
	Discipline B5 (4)							
	Discipline C5 (4)							
VI	Discipline A 6 (4)	Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-6 (4)			Choose one SEC (2)		Internship/ Apprenticeship/ Project/ Community outreach (4)	22 credits
	Discipline B6 (4)							
	Discipline C6 (4)							
Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) after securing the requisite 132 credits on completion of Semester VI								Total= 132
VII	DSC-(4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)					Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits

VIII	DSC- (4)	Choose three DSE (3x4) courses OR Choose two DSE -(2x4) one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) (Honours or Honours with Academic Projects/Entrepreneurship) after securing the requisite 176 credits on completion of Semester VIII Or If a student opts for a two-year PG program, they have the option to obtain a PG diploma in the core subject upon earning 44 credits at the conclusion of the second semester of the PG program.							Total = 176
IX	DSC-(4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
X	DSC- (4)	Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12)				Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	22 credits
Students on exit shall be Master's in Core subject after securing the requisite 220 credits on completion of Semester X							Total = 220

DEPARTMENT OF COMMERCE

Program Structure B.Com. & M.Com. (CBCS)

Year	1		2		3		4		5		Total Credit				
Semester	No. of Papers/Courses (Credit)														
	I	II	III	IV	V	VI	VII	VIII	IX	X					
Discipline Specific Core (DSC)	3 (4)	3 (4)	3 (4)	3 (4)	3 (4)	3 (4)	1 (4)	1 (4)	1 (4)	1 (4)	88				
Discipline Specific Elective (DSE)	-	-	1 DSE (4) OR 1 GE (4)	1 DSE (4) OR 1 GE (4)	1 DSE (4) OR 1 GE (4)	1 DSE (4) OR 1 GE (4)	3DSE (4)	3DSE (4)	3DSE (4)	3DSE (4)	72				
Generic Elective (GE)	1 (4)	1 (4)					OR	OR	OR	OR		2DSE+1GE (4)	2DSE+1GE (4)	2DSE+1GE (4)	2DSE+1GE (4)
							OR	OR	OR	OR		OR	OR	OR	OR
							1DSE+2GE (4)	1DSE+2GE (4)	1DSE+2GE (4)	1DSE+2GE (4)		1DSE+2GE (4)	1DSE+2GE (4)		
Ability Enhancement Course (AEC)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	-	-	8				
Skill Enhancement Course (SEC)	1 (2)	1 (2)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	12				
Value addition course (VAC)	1 (2)	1 (2)	1 (2)	1 (2)	-	-	-	-	-	-	8				
Internship/ Apprenticeship/ Project/Community outreach	-	-	-	-	1 (4)	1 (4)	-	-	-	-	8				
Dissertation on Major/Minor/ Academic project/ Entrepreneurship	-	-	-	-	-	-	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	Dissertation/ Academic project/ Entrepreneurship 1 (4+2)	24				
Total Credits	22	22	22	22	22	22	22	22	22	22	220				

SEMESTER WISE SUMMARY OF THE COURSE/PAPERS (B.Com./M.Com.)

YEAR 1- UNDERGRADUATE CERTIFICATE IN COMMERCE

Minimum requirement for getting Undergraduate Certificate in Commerce After One Year 44 Credit

SEMESTER-I			Theory/ Practical	Credits
DSC-1.1	Financial Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-1.2	Business Organisation and Management		Theory	4
DSC-1.3	Micro Economics		Theory	4
GE-1	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester I - 22 Credits

SEMESTER-II			Theory/ Practical	Credits
DSC-2.1	Business Statistics	Discipline Specific Core (DSC)	Theory	4
DSC-2.2	Fundamentals of Marketing		Theory	4
DSC-2.3	Business Regulatory Framework		Theory	4
GE-2	Choose one from a pool of Generic Elective Courses	Generic Elective (GE)	Theory/Practical	4
AEC	Choose one from a pool of Ability Enhancement Courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement Courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition Courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester II - 22 Credits

YEAR 2- UNDERGRADUATE DIPLOMA IN COMMERCE

Minimum requirement for getting Undergraduate Diploma in Commerce After Two Years 44+44=88 Credits

SEMESTER-III			Theory/ Practical	Credits
DSC-3.1	Advance Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-3.2	Human Resource Management		Theory	4
DSC-3.3	Business Environment		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-3	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester III- 22 Credits

SEMESTER-IV			Theory/ Practical	Credits
DSC-4.1	Business Finance	Discipline Specific Core (DSC)	Theory	4
DSC-4.2	Business Ethics and Corporate Governance		Theory	4
DSC-4.3	Money and Banking		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)		
OR	OR	OR	Theory/Practical	4
GE-4	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
AEC	Choose one from a pool of Ability Enhancement courses	Ability Enhancement Course (AEC)	Theory/Practical	2
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
VAC	Choose one from a pool of Value addition courses	Value addition course (VAC)	Theory/Practical	2

Total of Semester IV- 22 Credits

YEAR 3- BACHELOR'S DEGREE IN COMMERCE
Minimum requirement for getting Bachelor's Degree in Commerce After Three Years 44+44+44=132 Credits

SEMESTER-V			Theory/ Practical	Credits
DSC-5.1	Cost Accounting	Discipline Specific Core (DSC)	Theory	4
DSC-5.2	Income Tax- I		Theory	4
DSC-5.3	Public Finance		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)	Theory/Practical	4
OR	OR	OR		
GE-5	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester V- 22 Credits

SEMESTER-VI			Theory/ Practical	Credits
DSC-6.1	Auditing	Discipline Specific Core (DSC)	Theory	4
DSC-6.2	Income Tax- II		Theory	4
DSC-6.3	Company Law		Theory	4
DSE	Choose one from pool of Discipline Specific Electives, DSE A/B/C	Discipline Specific Elective (DSE)	Theory/Practical	4
OR	OR	OR		
GE-6	Choose one from pool of Generic Elective courses	Generic Elective (GE)		
SEC	Choose one from a pool of Skill Enhancement courses	Skill Enhancement Course (SEC)	Theory/Practical	2
Internship etc.	Internship/ Apprenticeship/Project/Community outreach	Internship etc.	Theory/Practical	4

Total of Semester VI- 22 Credits

YEAR 4- B.COM. (HONOURS)
Minimum requirement for getting B.Com. (Honours) After Four Years 44+44+44+44 = 176 Credit

SEMESTER-VII			Theory/ Practical	Credits
DSC-7.1	Research Methodology	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4)	Discipline Specific Elective	Theory/Practical	12
OR/&	OR	OR/&		
GE	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4)	Generic Elective courses		
OR	OR			
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2)	Dissertation	-	6
	OR			
	Dissertation on Minor (4+2)			
	OR			
	Academic project/ Entrepreneurship (4+2)			

Total of Semester VII- 22 Credits

SEMESTER-VIII			Theory/ Practical	Credits
DSC-8.1	Accounting for Managerial Decision	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective	Theory/Practical	12
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR	OR/& Generic Elective courses		
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6
Total of Semester VIII- 22 Credits				
YEAR 5- MASTER IN COMMERCE				
Minimum requirement for getting Master in Commerce After Five Years 44+44+44+44+44+44 =220 Credit				
SEMESTER-IX			Theory/ Practical	Credits
DSC-9.1	Corporate Tax Planning	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective	Theory/Practical	12
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR	OR/& Generic Elective courses		
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6
Total of Semester IX- 22 Credits				
SEMESTER-X			Theory/ Practical	Credits
DSC-10.1	Quantitative Techniques	Discipline Specific Core (DSC)	Theory	4
DSE	Choose any three Discipline Specific Elective (DSE 3x4) OR	Discipline Specific Elective	Theory/Practical	12
OR/&	Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE1x4) OR	OR/& Generic Elective courses		
GE	Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4)			
Dissertation	Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2)	Dissertation	-	6
Total of Semester X- 22 Credits				

Programme Outcomes (POs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

Programme outcomes for B. Com. include various subject specific skills and generic skills like Commercial Sense, mind management, creativity, Develop Managerial & Entrepreneurial skill, Develop Numerical ability and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

PO-1	After completing three-year bachelor degree program, students would gain a thorough knowledge in the fundamental of commerce and finance.
PO-2	Outline the fundamentals of commerce viz., business studies, finance, Accounting and Management.
PO-3	Apply Ethical Principles and commit to professional ethics and responsibilities and Norms of the practice.
PO-4	Individual and team work- Function effectively as an Individual and as a member or leader in diverse teams and in Multidisciplinary settings.
PO-5	Students will acquire the knowledge and skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.
PO-6	Recognize the need for and ability to engage in independent and life-long learning in the broadest context of technological change.
PO-7	Recognize various managerial and accounting skills needed for better professional opportunities.
PO-8	Demonstrate empathetic social concern and equity catered national development, and the ability to act with an informed awareness of issues and participate in civil life through volunteering.
PO-9	Understand the issues of environmental contexts and sustainable development.
PO-10	Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.
PO-11	The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up to date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organizational levels.

Programme Specific Outcomes (PSOs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

After completing Undergraduate programme, the learners will be able to:

PSO-1	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals.
PSO-2	Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
PSO-3	Students will demonstrate progressive effective domain development of values, the role of accounting in society and business.
PSO-4	Learners will be able to recognize features and roles of businessman, entrepreneur, manager, consultant, which will help learners to process knowledge and other soft skills and to react apply when confronted with critical decision making.
PSO-5	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO-6	The students can get the knowledge, skills and attitudes during the end of the B.Com. degree course.
PSO-7	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
PSO-8	Understanding basic concepts of accounting, principles of accountancy and accounting cycle to maintain accounts of trading and nontrading organizations.
PSO-9	Developing knowledge about Cost ascertainment and fixation of selling price and cost control. Obtaining the knowledge of various provisions of Income Tax Act and their application in computation of taxable income of an individual under different heads of income.
PSO-10	Learners will gain through systematic and subject skills of business management, Marketing management, Auditing & Economics. Students can also acquire practical skills to work as tax consultant, audit assistant and in other financial supporting services.
PSO-11	Getting acquainted with the procedure of preparation of income statements, retained earnings, balance sheet and statement of cash flows which are required for external users and more useful to managers for managerial decision making.
PSO-12	Including different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are to being used to achieve the organizations objectives.
PSO-13	Learners will be able to do higher degree like M.Com., MBA, CA, CS & ICWA, etc.
PSO-14	Students will be able to do their best in Competitive exams in various fields like Banking, insurance and SSC exams.

Programme Outcomes (POs) for Master's Programme (Honours/Master Degree in Commerce)

The M. Com course provides an extreme and rigorous base for teaching, research and allied business administration. It fulfills the need of the hour for academics and prepares students for research and teaching. After completing the course learners will be able to fulfil the needs of the business and industry. Course offers research in diverse areas of Commerce discipline and has large base of research contribution. This Programme is designed to ensure all round development of the learners and aligns itself with the development of prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com Course attempts to kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values. Programme aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence. The various learning outcomes of the programme are mentioned below:

PO-1	The Curriculum focused on a number of specialization and practical exposures which would equip the students to face the Modern-day challenges in commerce and Business.
PO-2	Communicate effectively on Complex engineering activities with the community and with the society at large, such as being able to compare hand and write effective reports and design documentation, make effective presentations, and give and receive clear instruction.
PO-3	Synthesis the knowledge to face the challenges in competitive global environment.
PO-4	Learners will gain through systematic and subject's skills with in various disciplines of Commerce, business, accounting, economics, finance auditing and marketing.
PO-5	Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational and personal) from different perspectives.
PO-6	Generate proactive decisions pertaining to business solutions with regard to application of economic principles and techniques at micro and macro level.
PO-7	Learners will gain thorough systematic and subject skills within various disciples of accounting and finance, auditing and taxation, banking and insurance, management and marketing, information technology in business, mathematical knowledge as well.
PO-8	Learners can also get the practical skills to work as accountant, audit assistant, tax consultant, marketing analyst, banker, insurance advisor and so on.

PO-9	Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills.
PO-10	Programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes.

**Programme Specific Outcomes (PSOs) for Master's Programme
(Honours/Master Degree in Commerce)**

PSO-1	Students are able to play the roles of businessmen, entrepreneur and consultant which will help learners to possess knowledge and other soft skills, and to react aptly when confronted with critical decision making.
PSO-2	By goodness of the preparation, learners can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employment and so on.
PSO-3	Students will understand marketing practices in service sector, ethical issues and good governance practices.
PSO-4	Learners can also acquire practical skills to work as tax consultant audit assistant and other financial supporting services.
PSO-5	Students will learn relevant financial accounting skill, corporate accounting skills, and cost & Management accounting applications.
PSO-6	Apply Management accounting concepts in determining and managing Costs, Revenue, Pricing and budgetary techniques.
PSO-7	Learners will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.
PSO-8	Demonstrate knowledge and understanding of the management principles and apply these to one's work, as a member and leader in a team, to manage projects and its multidisciplinary environments.
PSO-9	Comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.
PSO-10	Learners can get expertise in Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST etc.

**SEMESTER WISE LIST OF COURSES/PAPERS OFFERED BY COMMERCE FACULTY
(DSC, DSE, GE, SEC, VAC)**

Year	Semester	Course Type	Course Code	Title of Paper	Credit
1	I	DSC	DSC-1.1	Financial Accounting	4
			DSC-1.2	Business Organisation and Management	4
			DSC-1.3	Micro Economics	4
		GE	GE-1.1	Business Organisation and Ethics	4
			GE-1.2	Communication & Documentation in Business	4
		SEC	SEC 1	Choose one from the pool	2
		VAC	VAC 1	Choose one from the pool	2
		AEC	AEC 1	Choose one from the pool	2
	II	DSC	DSC-2.1	Business Statistics	4
			DSC-2.2	Fundamentals of Marketing	4
			DSC-2.3	Business Regulatory Framework	4
		GE	GE-2.1	Basic Accounting	4
			GE-2.2	Marketing for Beginners	4
		SEC	SEC 2	Choose one from the pool	2
		VAC	VAC 2	Choose one from the pool	2
		AEC	AEC 2	Choose one from the pool	2
2	III	DSC	DSC-3.1	Advanced Accounting	4
			DSC-3.2	Human Resource Management	4
			DSC-3.3	Business Environment	4
		DSE	DSE-3.1	Macro Economics	4
			DSE-3.2	Financial Markets & Institutions	4
			DSE-3.3	Corporate Accounting	4
		GE	GE-3.1	Sales Promotion and Public Relation	4
			GE-3.2	E-Commerce	4
		SEC	SEC 3	Choose one from the pool	2
		VAC	VAC 3	Choose one from the pool	2
		AEC	AEC 3	Choose one from the pool	2
	IV	DSC	DSC-4.1	Business Finance	4
			DSC-4.2	Business Ethics and Corporate Governance	4
			DSC-4.3	Money and Banking	4
		DSE	DSE-4.1	Holistic Understanding of Financial Services	4
			DSE-4.2	International Marketing	4
			DSE-4.3	Advertising and Sales Management	4
		GE	GE-4.1	Finance For Non-Finance Executives	4
			GE-4.2	Introduction to Foreign Trade Management	4
		SEC	SEC 4	Choose one from the pool	2
		VAC	VAC 4	Choose one from the pool	2
		AEC	AEC 4	Choose one from the pool	2
3	V	DSC	DSC-5.1	Cost Accounting	4
			DSC-5.2	Income Tax- I	4
			DSC-5.3	Public Finance	4
		DSE	DSE-5.1	Investing in Stock Markets	4
			DSE-5.2	GST: Goods & Service Tax	4
			DSE-5.3	International Trade	4
		GE	GE-5.1	Organisation Behavior	4
			GE-5.2	E-Banking	4
		SEC	SEC 5	Choose one from the pool	2
	VI	DSC	DSC-6.1	Auditing	4
			DSC-6.2	Income Tax- II	4
			DSC-6.3	Company Law	4
		DSE	DSE-6.1	Financial Management	4
			DSE-6.2	Project Identification, Financing and Management of Start-ups	4
			DSE-6.3	Marketing of Services	4
		GE	GE-6.1	Corporate Social Responsibility	4
			GE-6.2	E-Filing of Income Tax Returns	4
		SEC	SEC 6	Choose one from the pool	2

4	VII	DSC	DSC-7.1	Research Methodology	4
		DSE	DSE-7.1	Brand Management	4
			DSE-7.2	Economy of Uttarakhand	4
			DSE-7.3	Financial Reporting and Analysis	4
		GE	GE-7.1	Tourism Marketing	4
			GE-7.2	Industrial Relation in India	4
	VIII	DSC	DSC-8.1	Accounting for Managerial Decision	4
		DSE	DSE-8.1	Risk Management & Insurance	4
			DSE-8.2	Consumer Behavior	4
			DSE-8.3	Human Resource Development	4
		GE	GE-8.1	Consumer Protection	4
			GE-8.2	Inventory Management	4
5	IX	DSC	DSC-9.1	Corporate Tax Planning	4
		DSE	DSE-9.1	Retail Management	4
			DSE-9.2	Security Analysis and Portfolio Management	4
			DSE-9.3	Compensation management	4
		GE	GE-9.1	Tourism in Uttarakhand	4
			GE-9.2	Logistics Concepts and Planning	4
	X	DSC	DSC-10.1	Quantitative Techniques	4
		DSE	DSE-10.1	Supply Chain Management	4
			DSE-10.2	Strategic Management	4
			DSE-10.3	Sustainable Marketing	4
		GE	GE-10.1	Social Media Marketing	4
			GE-10.2	Innovation & Entrepreneurship	4

DETAILED SYLLABUS OF DISCIPLINE SPECIFIC CORE (DSC) Department of Commerce

Year	Semester	Code	Title of Papers/Courses	Credit
1	I	DSC-1.1	Financial Accounting	4
		DSC-1.2	Business Organization and Management	4
		DSC-1.3	Micro Economics	4
	II	DSC-2.1	Business Statistics	4
		DSC-2.2	Fundamentals of Marketing	4
		DSC-2.3	Business Regulatory Framework	4
2	III	DSC-3.1	Advance Accounting	4
		DSC-3.2	Human Resource Management	4
		DSC-3.3	Business Environment	4
	IV	DSC-4.1	Business Finance	4
		DSC-4.2	Business Ethics and Corporate Governance	4
		DSC-4.3	Money and Banking	4
3	V	DSC-5.1	Cost Accounting	4
		DSC-5.2	Income Tax- I	4
		DSC-5.3	Public Finance	4
	VI	DSC-6.1	Auditing	4
		DSC-6.2	Income Tax- II	4
		DSC-6.3	Company Law	4
4	VII	DSC-7.1	Research Methodology	4
	VIII	DSC-8.1	Accounting for Managerial Decision	4
5	IX	DSC-9.1	Corporate Tax Planning	4
	X	DSC-10.1	Quantitative Techniques	4

YEAR-1/SEMESTER-1

DISCIPLINE SPECIFIC COURSE (DSC)- FINANCIAL ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: FINANCIAL ACCOUNTING	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.1			Course Title: Financial Accounting			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Understand the Concept of Royalty, Voyage Accounts, Hire Purchase System and Installment Payment System.The students learn Departmental Accounts, Branch Accounts and InsolvencyThe same can be applied and demonstrated by learners in future endeavors in real time situations						
Unit	Topic					No. of Hours
Unit I	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee Voyage Accounts - Meaning & Preparation of Voyage Accounts					15
Unit II	Hire Purchase System- Accounting Records in the Books of Hire Purchaser and Hire Vendor, Different Methods of Calculation of Interest and Cash Price, Default in Payment and Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor					15
Unit III	Departmental Accounts- Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses.					8
Unit IV	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.					12
Unit V	Insolvency- Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.					10
Recommended Readings:						
<ul style="list-style-type: none">Jain & Naranag, “Advanced Accounts”, 18th Edition, Reprint(2014)Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co.Maheshwari S.N. & Maheshwari S. K, “A text book of Accounting for Management”, Vikas Publication, 10th Edition (2013)Shukla, S.M., Financial Accounting, Edition: 55th, Sahitya Bhawan Publications, 2021Gupta. R.L and Shukla, M.C., “Principles of Accountancy”, S. Chand & Company Ltd., (2011)Arulanandam, M.A. & Raman, K.S., “Advanced Accounting”, Vikas Publishers, (2010).						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-1

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS ORGANIZATION & MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Organization and Management	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.2			Course Title: Business Organization and Management			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none">• Understand the Concept of Individual Behavior, importance of Group Dynamics, concept of Organizational Dynamics and organizational behavior of banks and insurance companies• The same can be applied and demonstrated by learners in future endeavors in real time situations.						
Unit	Topic					No. of Hours
Unit I	Introduction: Business Concept & Objects, Social Responsibility of Business. Establishment of New Business, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.					10
Unit II	Forms of Business Organization, Formation & Choice of Business Organization. Management: Definition, Nature and Purposes, Fayol’s Principles, Recent Developments of Management Thoughts.					10
Unit III	Planning & Organizing: Its nature & purpose, types of plans, Planning steps & process, Management by Objectives (MBO), Decision-Making. Forecasting, Organizational Design & Organizational Structure, Power & Distribution of Authority.					15
Unit IV	Motivation: Traditional and Modern theories. Leadership; Definition & Approaches to Leadership, Leadership Styles, Direction; Principles of Direction, Elements and Importance of Direction.					15
Unit V	Controlling: meaning, definition & techniques of control, Process of Control & Types of Control.					10
Recommended Readings:						
<ul style="list-style-type: none">• Mathur, Abha, Business Organization & Management, Taxmann Publication Pvt Ltd, New Delhi.• Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi.• Stoner and Freeman, Management, PHI, New Delhi.• Vasisht, Neeru, Principles of Management, Taxmann Publication Pvt Ltd, New Delhi.• Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi.• Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi.• Jawalkar, Ghanekar&Bhivpathaki, Principles & Practice of Management, Everest Publishing						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-1

DISCIPLINE SPECIFIC COURSE (DSC)- MICRO ECONOMICS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Micro Economics	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 1.3			Course Title: Micro Economics			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• The course introduces the students to the first course in Economics from the perspective of individual decision making as consumers and producers.• The students learn some basic principles of microeconomics, interactions of supply and demand and characteristics of perfect and imperfect markets.						
Unit	Topic					No. of Hours
Unit I	Definition and Concepts of Economics: Wealth Welfare, Scarcity and Growth oriented definitions. Concept of Scarcity, Optimum Utilization and Equilibrium, Various. Forms of Equilibrium, Nature and Scope, Economics as a Science and Art, Normative and Positive Science, Relation with other subjects. Micro and Macro Economics. Inductive and Deductive methods of Economics Analysis.					15
Unit II	Consumer Behavior: Theory of Demand and its Elasticity: Definition, Types and Measurement of Elasticity. Concept and Types of Utility, Cardinal Approach, Law of Diminishing Marginal utility, Law of Equi-diminishing Marginal Utility.					10
Unit III	Consumer surplus, Ordinal Approach, Indifference curves, Maps and properties, Consumer Equilibrium price, Income and substitution effects-Hicke’s Approach.					10
Unit IV	Producer’s Behavior: Production and factors of production, Laws of Production, Law of variable Propositions and Return to Scale. Isoquant: Meaning, Assumptions and Properties, Isoquant Map, Product Equilibrium through Isoquants.					10
Unit V	Cost of Production: Meaning of Cost: Long -Run and short -Run Cost, Implicit and Explicit Cost, Accounting and Economic Cost. Total Cost, Fixed Cost, Variable Cost, Average Cost, Average Fixed Cost, Average Variable Cost and Marginal Cost, Opportunity Cost, L-Shaped Cost curve.					15
Recommended Readings: <ul style="list-style-type: none">• Hal R. Varian, Intermediate Microeconomics: A Modern Approach, W.W. Norton and Company/Affiliated East-West Press (India), The workbook by Varian and Bergstrom may be used for problems.• C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)• B. Douglas Bernheim and Michael D. Whinston, Microeconomics, Tata McGraw-Hill (India)• Bernheim, B., Whinston, M. (2009). Microeconomics. Tata McGraw-Hill.• Mankiw, N. (2007). Economics: Principles and applications, 4th ed. Cengage Learning Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-2

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS STATISTICS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Statistics	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 2.1			Course Title: Business Statistics			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: The purpose of this paper is to inculcate and analytical ability among the students.						
Unit	Topic					No. of Hours
Unit I	Introduction to Statistics: Meaning, Scope, Importanceand Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods ofInvestigation, Census and Sampling. Collection of Data-Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution					08
Unit II	Measures of Central Tendency: Mean, Median, Mode,Geometric and Harmonic Mean, Dispersion – Range, Quartile, Percentile, Quartile Deviation.					12
Unit III	Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficientof Skewness.					10
Unit IV	Correlation: Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson’sCoefficient of Correlation, Spearman’s Rank, Coefficient of Correlation.					15
Unit V	Index Number: Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – BaseMethod, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher’s Ideal Index Number, Reversibility					15
Recommended Readings:						
<ul style="list-style-type: none">• Heinz, Kohler: Statistics for Business & Economics, HarperCollins;• Gupta, S.C. Fundamental of Statistics, Himalaya Publication.• Sharma J.K., Business Statistics, Pearson Education.• Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.• Dr. S.M. Shukla & Dr. S.P. Sahai: <i>Business Statistics</i>; Sahitya Bhawan Publications, Agra (Hindi & English).						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-2

DISCIPLINE SPECIFIC COURSE (DSC)- FUNDAMENTALS OF MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Fundamentals of Marketing	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 2.2			Course Title: Fundamentals of Marketing			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Understand the Modern marketing concepts• Providing knowledge about marketing mix, segmentation, targeting and positioning• Get clear idea of product planning, Diversification, Elimination and pricing strategies.• Summarize marketing of consumer goods, channels of distribution.						
Unit	Topic					No. of Hours
Unit I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer buying process; Factors influencing Consumer buying decisions.					10
Unit II	Market Selection: Market segmentation– concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. marketsegmentation.					10
Unit III	Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development. Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing Policies and strategies.					15
Unit IV	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
Unit V	Distribution: Channels of distribution - meaning and importance; Types ofdistribution channels; Wholesaling and retailing; Factors Affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.					10
Recommended Readings: 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A SouthAsian 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. Sharma K. and Aggarwal Swati, Principles of Marketing, Taxmann Publishers, 3rd Edition 5. Chhabra, T.N., Principles of Marketing, Sun India Publication. 6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D.Irwin. Pride, William M., and D.C. Ferrell, Marketing: Planning, Implementation & Control, Cengage						
Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-2

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS REGULATORY FRAMEWORK						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Regulatory Framework	4	4	0	0	10+2	Nil
UNDERGRADUATE CERTIFICATE IN COMMERCE						
Course: DSC 2.3			Course Title: Business Regulatory Framework			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">• Communicate effectively using standard business and legal terminology.• Acquire problem solving techniques and to be able to present coherent, concise legal argument.• Enhance the basic legal knowledge to business transactions and its enforceability in the court of law.• Understand the legal structure of foreign exchange, its dealing and management international business organizations in India.						
Unit	Topic					No. of Hours
Unit I	Free Consent, Lawful Consideration, Lawful Object, Agreements Expressly Declared as Void; Contingent Contract; and Quasi-Contract.					08
Unit II	Performance of Contracts, Discharge of Contracts, Remedies for Breach of Contract, Contracts of Indemnity and Guarantee, Contract of Bailment, Contract of Pledge, Contract of Agency.					08
Unit III	Introduction to Law of Negotiable Instruments, Promissory Notes, Bills of Exchange, Cheques and Bank Drafts, Endorsements, Miscellaneous Legal Provisions on Negotiable Instruments, The Paying Banker, The Collecting Banker.					14
Unit IV	Contract of Sale of Goods, Law of Sale of Goods and Pricing of Goods, Conditions and Warranties, Transfer of Property (Title) in Goods, Rights of Unpaid Seller; and Sale by Auction					15
Unit V	Objectives and the Legislative History, Consumer rights and UN Guidelines on consumer protection, Organizational set-up under the Consumer Protection Act, Role of Supreme Court under the CPA with important case law, Grievance Redressal Mechanism under the Indian Consumer Protection Law					15
Recommended Readings:						
<ul style="list-style-type: none">• Ravindra Kumar, Legal Aspects of Business, Cengage learning, New Delhi, 2011• Avtar Singh, Business Laws, Eastern Law Publishing, Lucknow• M.C. Kuchhal - Business Law, Vikas Publishing House, Delhi• S.S. Gulsan, Mercantile Law, Excel Books.• MC Kuchhal, Indian Company Law, Shri Mahavir Book Depot, Delhi, 2011• V.K. Agrawal, Consumer Protection: Law and Practice, Bharat Law House, New Delhi, 2012						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC COURSE (DSC)- ADVANCE ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Advance Accounting	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.1			Course Title: Advance Accounting			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">• Understand the Concept of Liquidation of Companies & Investment Accounts.• Compute the amount for Insurance Claim• The students will learn Valuation of Goodwill & Shares, Final Accounts of Banking & Insurance Companies, Accounting for Amalgamation,• The same can be applied and demonstrated by learners in future endeavors in real time situations						
Unit	Topic					No. of Hours
Unit I	Accounting for Insurance Claim: Computation of Insurance claims for loss of stock and loss of profit. Accounting for Investment: cum interest & ex interest transactions for making investment in Shares/Debentures					12
Unit II	Final Accounts relating to Banking Companies and Life & General Insurance Companies					15
Unit 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					10
Unit IV	Liquidation of Companies					8
Unit V	Accounting For Amalgamation of Companies as Per Indian Accounting Standard 14					15
Recommended Readings:						
<ul style="list-style-type: none">• Goyal, B.K., & Tiwari, H.N. "Financial Accounting." Taxmann Publication Pvt. Ltd. New Delhi.• Shukla, S.M., Advanced Accounting, Sahitya Bhawan Publications• Tulsian, P.C. Financial Accounting, Pearson Education• N L Ahuja. "Financial Accounting & Analysis" Taxmann Publication, Pvt. Ltd. New Delhi• M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi)• S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi)• Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House• शुक्ल, एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC COURSE (DSC)- HUMAN RESOURCE MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Human Resource Management	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.2			Course Title: Human Resource Management			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: To enable students to understand procedures, processes and techniques applied in the management of Human Resource in an organization.						
Unit	Topic					No. of Hours
Unit I	Introduction: Objectives and Importance of Human Resource Management; Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department.					10
Unit II	HR Policies, Planning and Procurement: Need and Types of HR Policies; Indian Labour Policy; Steps in HR Planning; Determination of HR Requirements; Job Analysis; Recruitment and Selection Process; Placement and Orientation.					10
Unit III	Training and developing the HR: New Roles/Holds of Training Types and Methods of Training; Evaluating Effectiveness of Training; HRD Concept and Components; Training and Development Facilities in India; Methods of Performance Appraisal Including 360 Degree Performance Appraisal; Exit of HRS, VRS/Golden Handshake.					15
Unit IV	HR Compensation and Motivation: Significant Factors Affecting Compensation Policy; Monetary and Non-monetary Rewards; Incentive Systems of Payment; Wage Policy and Wage Fixation in India, Pre-requisites of a Sound Motivational Programme; Motivating Factors and Morale-Building.					15
Unit V	Maintenance of Discipline, Communication and HR Records: Causes of Indisciplinary Action; Model Grievance Procedure; Channels of Communication; Maintaining HR Records and Statistics.					10
Recommended Readings: <ul style="list-style-type: none">• Rao, V S P, Human Resource Management, Taxmann Publication Pvt. Ltd., New Delhi.• Kapoor, Shikha, Human Resource Management, Taxmann Publication Pvt. Ltd., New Delhi• Khanka, S.S.: Human Resource Planning• Decenzo,: Hunan resource management/personnel management.• Mamoria, C,B.: Human Resource Management and Planning.• Desslir: Human Resource management.• Gupta C.B: Human Resource management.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS ENVIRONMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Environment	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 3.3			Course Title: Business Environment			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">• Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.• Conduct a business analysis of the local and national environment.• Employ business models and tools to evaluate changes in an organization’s business environment.• Present a business environmental analysis and recommendations to reduce the risk of the identified issues.						
Unit	Topic					No. of Hours
Unit I	Business Environment: Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.					14
Unit II	Economic Environment with Reference to India’s Economy: Growth Strategy. Assessing Economic Environment; Economic Markets, Economic Reforms & their Consequences.					12
Unit III	Technological Environment: Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.					12
Unit IV	Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI-India’s Experience, WTO–Benefits and Problems for India.					10
Unit V	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA).					12
Recommended Readings:						
1. Das, Satya P. Business Environment, Taxmann Publication Pvt. Ltd, New Delhi. 2. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra 3. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi 4. Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi 5. Aswathappa, K.Business Environment for Strategic Management, HPH.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS FINANCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Finance	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 4.1			Course Title: Business Finance			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
This course is to help students understand the conceptual framework of Business Finance. <ul style="list-style-type: none">• This course is to help students understand the conceptual framework of Business Finance.• Help students learn about capitalization, cost of capital and capital budgeting.• Evaluate the importance of dividend policies						
Unit	Topic					No. of Hours
Unit I	Business Finance: Meaning, Nature and Scope, Finance Function, Investment Function, Financing and Dividend Decisions, Financial Planning					10
Unit II	Capitalization: Meaning, Over capitalization & Under Capitalization, Theories of Capitalization. Capital Structure: Concept and Planning, Theories and Determinants, Capitalization VS Capital Structure					15
Unit III	Cost Of Capital: Meaning, Importance, Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings, Combined (Weighted) Cost of Capital					10
Unit IV	Capital Budgeting: Meaning Nature and Importance of Investment Decisions, Evaluation Criteria.					10
Unit V	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources of Funds: Long Term Funds, Short Term Funds, Nature Significance and Determinants of Working Capital.					15
Recommended Readings:						
<ul style="list-style-type: none">• Rustogi, R P, Financial Management, Taxmann Publication Pvt. Ltd, New Delhi.• Avadhani V A Financial System• Bhalla VK Modern Working Capital Management• Chandra Prasanna Financial Management Theory And Practices• Khan NY And Jain PK Financial Management Tax And Problems• Pandey I M Financial Management• Dr. S.P. Gupta : <i>Basic Business Finance</i>; Sahitya Bhawan Publications, Agra (Hindi & English).						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.						
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC COURSE (DSC)- BUSINESS ETHICS & CORPORATE GOVERNANCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Business Ethics and Corporate Governance	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 4.2			Course Title: Business Ethics and Corporate Governance			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to develop ethical awareness, enabling them to make principled business decisions, understand corporate responsibility, and analyze governance structures effectively for fostering transparency and fairness.						
Unit	Topic					No. of Hours
Unit I	Introduction to business ethics and values: Meaning, Nature of business ethics, Importance of business ethics, Factors influencing business ethics, Arguments for and against business ethics, Types of ethical dilemmas. Values: Meaning, Types of values.					10
Unit II	Ethics in management: Ethics in HRM- Importance, Managing ethical issues in HRM; Marketing ethics- Importance, Ethical issues in marketing, Ethical behaviour in relation to suppliers, competitors; Ethics in Finance and Accounts.					15
Unit III	Ethical decision making: Meaning, Nature of ethical decision making, Process-Problem identification, clarifying goals, identifying the desired facts, developing options based on objectives, analysis of various options, test the options, make decisions and implementation phase. Factors influencing ethical decision making, psychological factors, Personal values, Personal integrity and moral imagination, Situational influences					15
Unit IV	Corporate Governance and CSR: Meaning, Features of good corporate governance, Factors influencing corporate governance, corporate governance in India, Amendments to Corporate Governance, CSR-Concept and initiatives in India.					10
Unit V	Corporate Governance and Ethics: Ethical issues of Corporate Governance, Factors influencing Corporate Governance, Models of Corporate Governance (Anglo American, Japanese, German and Indian), Theories of Corporate Governance					10
Recommended Readings: <ul style="list-style-type: none">• Vasishth, Neeru, Corporate Governance Values & Ethics with Case Studies, Taxmann Publication Pvt. Ltd., New Delhi.• Business Ethics: K Aswathappa, J Usha Rani, Sunanda GundaVajhala, Himalayala Publishing house; First edition 2017.• Business Ethics and Corporate Governance: Dr. S S Khanka; S Chand and Company Pvt Ltd; First edition 2014.• Business Management: R K Sharma and Shashi K Gupta; Kalyani publishers; 2007 edition.• New Companies Act: Taxman’s publication						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egvankosh.ac.in						

YEAR-2/SEMESTER-4

DISCIPLINE SPECIFIC COURSE (DSC)- MONEY AND BANKING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Money and Banking	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSC 4.3			Course Title: Money and Banking			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to understand the role of money and banks in the broader economy. Specially, students should understand the unique role of banks in the financial system. They will also learn the relevance of the Federal Reserve and related central banking topics						
Unit	Topic					No. of Hours
Unit I	Introduction to Money: Meaning, Nature and functions; Barter system and Monetary standards					10
Unit II	Indian Banking System: Banking and Non-Banking Financial Intermediaries in India.					10
Unit III	Central Banking: Central Banking Systems, RBI, Functions, Credit Creation and Credit Control					10
Unit IV	Financial System; Financial Markets: Functions and Types; Money Market and Capital Market, nature, functions and instrument; Structure of Indian money and capital markets.					15
Unit V	Foreign Banks and Changing Dimensions of Regulatory framework in Indian Banking system.					15
Recommended Readings: <ul style="list-style-type: none">Goyal, B.K., & Tiwari, H.N. "Financial Accounting." Taxmann Publication Pvt. Ltd. New Delhi.Tulsian, P.C. Financial Accounting, Pearson EducationGoel, D.K., Financial Accounting, Arya Publications, New Delhi (English & Hindi)N L Ahuja. "Financial Accounting & Analysis Taxmann Publication, Pvt. Ltd. New DelhiM.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi)S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi)Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book Houseशुक्ल, एस.एम., एडवांस्ड अकाउन्टन्सी, साहित्य भवन आगरा।						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC COURSE (DSC)- COST ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Cost Accounting	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 5.1			Course Title: Cost Accounting			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: <ul style="list-style-type: none">This course exposes the students to the basic concepts and the tools used in cost accounting						
Unit	Topic					No. of Hours
Unit I	Cost Accounting Standards; Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management; Role of Cost Accountant in Decision Making.					5
Unit II	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues. 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.					15
Unit III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.					15
Unit IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product;					10
Unit V	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Service/Operating Costing: preparation of operating cost sheet for Transport sector, Electricity generation & power supply units, Hotel Costing					15
Recommended Readings: <ul style="list-style-type: none">Kishore, Ravi M., Cost & Management Accounting, Taxmann Publication Pvt. Ltd, New DelhiCharles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.Gupta, Sneh Lata, Cost Accounting, Taxmann Publication Pvt. Ltd, New Delhi.Jawahar Lal, Cost Accounting. McGraw Hill EducationNigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI LearningArora, M.N. Cost Accounting, Principles and Practice. Vikas Publishing House, New Delhi.एम.एल. अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन आगरा।आर.एन. खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर आगरा।एम.एन. अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली।बी.के. अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन आगरा।						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC COURSE (DSC)- INCOME TAX- I						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Income Tax- I	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 5.2			Course Title: Income Tax- I			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able: <ul style="list-style-type: none">Understand the basic terms of income tax, residential status of an individual and the scope of total income.Calculate the heads of Salary, Income from House Property and Profit & Gain from Business and Profession.Calculate the heads of Capital Gain and Income from Other Sources.Determine various deductions available under section 80.						
Unit	Topic					No. of Hours
Unit I	Income Tax: Brief History, Tax Structure in India, Introduction to Income Tax Act, 1961, Constitutional Validity, Basic Concepts and Definitions, Capital and Revenue Receipts, Basis of Charge and Scope of Total Income, Meaning Of- Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income, Rates of Income Tax, Maximum Marginal Rate of Tax; Permanent Account Number (PAN).					8
Unit II	Residential Status: Meaning of Residential Status, Determination of Residential Status for Different Types of Assessee, Incidence Of Tax, Practical Problems. Exempted Incomes: Introduction, Exempted Incomes U/S 10; Agricultural Income- Definition and Kind of Agricultural Income, Determination of Agricultural and Non-Agricultural Income, Partly Agricultural Income, Agricultural Income and Tax Liability, Integration of Agricultural Income					10
Unit III	Income from Salaries, Income from House Property					16
Unit IV	Profits and Gains of Businessand Profession, Capital gains, Income from Other Sources					20
Unit V	Set off and carry forward of losses and Clubbing of Income Deductions from Gross Total Income					6
Recommended Readings: <ul style="list-style-type: none">Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra (Hindi & English)Singhania, Vinod K. and Singhania Monica Students‘ Guide to Income Tax University Edition. Taxmann Publications Pvt. Ltd., New Delhi.Singhania, Vinod K. and Singhania Monica, Students' Guide to Income Tax Including GST, Taxmann Publications Pvt. Ltd., New Delhi.Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.R.K. Jain: Income Tax & Law (Hindi & English) Shahitya Bhavan, Publication, AgraAhuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-5

DISCIPLINE SPECIFIC COURSE (DSC)- PUBLIC FINANCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Public Finance	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 5.3			Course Title: Public Finance			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">• Define the concepts of public expenditures and public revenues.• Explains the concepts of government and public finance.• Compares the discussions on the role of the state in the economy.• Will be able to describe the historical change of public expenditures.						
Unit	Topic					No. of Hours
Unit I	Federal Finance: Constitutional Provisions, Role of Finance Commission in federal set up. Recommendations of 13 th , 14 th & 15 th Finance Commissions, Problem of Centre–State Financial Relations					10
Unit II	Budget Procedures and Budgetary control: Preparation of the budget, Classification and Execution of the budget, Trends in Revenue and Expenditure of the Union and States, Deficit concepts – Revenue, Budgetary, Primary and Fiscal					10
Unit III	Public Revenue: Indian Tax System, Broad Outline of Tax Reforms, Problem of Tax Evasion, Taxation of Income, Wealth and Property, Agricultural Taxation, Tax buoyancy, Tax administration, Voluntary disclosure scheme, Non-Tax Revenue of Centre and States					10
Unit IV	Public Expenditure: Analysis of the expenditure of the Union and the States, Role of Public Expenditure in Economic Development, Creation of Employment opportunities, Reduction in inequalities					15
Unit V	Public Debt: Constitutional Powers of Union and States, Outstanding liabilities of the Union and the States, Management, Utilization and Repayment					15
Recommended Readings:						
<ul style="list-style-type: none">• Buchanan, J.M., Public Principles of Public Debt, Irwin, Homewood. Ill., USA.• Singh, S. K., Public Finance in Theory and Practice, S. Chand, New Delhi.• Bhatia, H.L., Public Finance, Vikas Publishing House, New Del• Herber, B.P., Modern Public Finance, AITBS, New Delhi.• Reserve Bank of India, Monthly Bulletins.• Budget Papers of the Government of India.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC COURSE (DSC)- AUDITING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Auditing	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 6.1			Course Title: Auditing			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">The learners will understand the importance of Financial Statements, the users of those statements, importance of an error free financial statement for a company, how the Auditing is done by an Auditor to identify those errors and frauds.If the learners wish to take up any further career in Finance or if they want to pursue further studies in Finance like Chartered Accountant then this course will be very useful to them.						
Unit	Topic					No. of Hours
Unit I	Introduction of Auditing: Definitions and Objectives of Audit; Essential Characteristics of Auditing; Difference Between Book Keeping, Auditing and Accountancy, Types of Audits.					10
Unit II	Audit Planning and Procedures: Audit Planning and Programming; Audit Note Book; Audit Working Papers; Audit Evidence; Commencement of New Audit. Preliminary work Before Audit; Test Checking; Routine Checking, Internal Control–Internal Check and Internal Audit					10
Unit III	Vouching: Meaning, Objectives and Types of Vouchers; Vouching of Trading Transactions; Vouching Cash Transaction; Vouching and verification of Assets & Liabilities.					10
Unit IV	Audit of Companies: Qualifications and Disqualifications of Company Auditor; Appointment; Rotation; Removal; Remuneration; Rights and Duties; Auditor’s Report- Contents and Types; Liabilities of Statutory Auditors.					15
Unit V	Investigation: Objectives; Difference Between Audit and Investigations; Process of Investigation; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Special Audit of Banking Companies, Educational Institutions, Non-Profit Institutions and Insurance Companies.					15
Recommended Readings: <ul style="list-style-type: none">Kumar Ravinder, Sharma Virender, Auditing Principles and Practice, PHI LearningJha Aruna, Auditing. Taxmann Publication.Viji Chandran & Spandana Priya C.S., Principles and Practice of Auditing: Vikas PublishingTandon, B.N. Auditing, S. Chand & Co. Pvt. Ltd. New Delhiनंदा, अंकेक्षण, एस.चाँदएण्ड कंपनी, नई दिल्ली।शुक्ला, एल.के., अंकेक्षण के सिद्धांत एवं व्यवहार, टैक्समैन अलाइड सर्विस नई दिल्ली।जोशी, अतुल, के. सी., अंकेक्षण, जगदंबा पब्लिशिंग कंपनी नई दिल्ली।						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC COURSE (DSC)- INCOME TAX- II						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Income Tax- II	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSC 6.2			Course Title: Income Tax- II			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none">Understand the basic terms of income tax, residential status of an individual and the scope of total income.Calculate the heads of Salary, Income from House Property and Profit & Gain from Business and Profession.Calculate the heads of Capital Gain and Income from Other Sources.Compute Total Income & Taxable Income with various deductions available under section 80						
Unit	Topic					No. of Hours
Unit I	Income Tax Authorities: Meaning, Functions & Powers Of CBDT, CIT & A.O., Penalties, Offences & Prosecution, Settlement of Disputes with Tax Authorities					10
Unit II	Procedure of Assessment, Advance Payment of Tax and Deduction of Tax at Source, Income Tax Returns, Types of Returns, Filing Of E-Return, Assessment, Types of Assessment, Self-Assessment, Provisional Assessment, Regular Assessment, Best Judgement Assessment, Reassessment, Rectification of Mistakes, Notice on Demand.					10
Unit III	Computation of Tax Liability of an Individual					18
Unit IV	Computation of Tax Liability of HUF					10
Unit V	Computation of Tax Liability of Firms					12
Recommended Readings:						
<ul style="list-style-type: none">Singhanian, Vinod K. and Singhanian Monica Students' Guide to Income Tax University Edition. Taxmann Publications Pvt. Ltd., New Delhi.Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra (Hindi & English)Singhanian, Vinod K. and Singhanian Monica, Students' Guide to Income Tax Including GST, Taxmann Publications Pvt. Ltd., New Delhi.Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.Girish Ahuja and Ravi Gupta: Systematic approach to income tax: Sahitya Bhawan Publications, New Delhi.R.K. Jain: Income Tax & Law (Hindi & English) Sahitya Bhawan, Publication, AgraAhuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-6

DISCIPLINE SPECIFIC COURSE (DSC)- COMPANY LAW						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Company Law	4	4	0	0	Undergraduate Diploma in Commerce	Nil

BACHELOR DEGREE IN COMMERCE

Course: DSC 6.3	Course Title: Company Law
Max. Marks: As per Univ. rules	Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to:

The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analyzing case laws.

Unit	Topic	No. of Hours
Unit I	Joint Stock Company; Meaning, Kinds of companies, Formation, Memorandum of Association, Contents, Restriction on “Other Objects”- Doctrine of Ultra Vires, Articles of Association, Contents, Prospectus, contents, Types (Statement in Lieu of Prospectus, Shelf Prospectus, Red Herring Prospectus) Underwriting, Book Building Process Green Shoe option- E-Flying, Dematerialization.	15
Unit II	Share Capital and Debentures Meaning of Shares, Kinds of Shares, voting rights, Issue of Shares at a Premium and Discount, partly paid shares, Bonus Shares, Rights shares, Sweat Equity Shares. Debentures – Meaning and Types.	10
Unit III	Managerial Personnel Directors, Women Directors, Independent Directors, director Identification Number- Other Key Managerial Personnel, Related Party Transactions.	10
Unit IV	Meetings and Resolutions Meeting, Statutory Meeting, Annual general meeting, Extraordinary general Meeting, Notice of meeting, Quorum, Proxy, Board of Directors, Meeting, committee, Types of Committees, Corporate Social Responsibility committee. Resolutions, Ordinary & Special, Resolution requiring special notice.	15
Unit V	Dividends, Audit and Winding up: Provisions relating to payment of Dividend. Company Audit: auditor ‘s qualification and disqualifications, Auditor ‘s appointment, rotation and removal, Secretarial Audit. Winding Up: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016.	15

Recommended Readings:

- Jagota, R. (2021). Corporate Laws. New Delhi: Taxmann Pvt Ltd.
- Kumar, Anil (2023), Company Law Taxmann Publications Pvt. Ltd. Delhi.
- Kapoor, N. D. (2022). Corporate Laws. New Delhi: Sultan Chand.
- Kaur, H. (2022). Company Law. New Delhi: Kitab Mahal
- Kuchhal, M. C. & Kuchhal, A. (2013). Company Law, Mahavir Publications.
- Maheshwari, S. N., & Maheshwari, S. K. (2015). Elements of Corporate Laws. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., & Maheshwari, S. K. (2019). Company Law. New Delhi: Himalaya Publishing House Pvt. Ltd.
- Ramaiya, A. (2020). A Guide to Companies Act. India: LexisNexis.

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

Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

YEAR-4/SEMESTER-7

DISCIPLINE SPECIFIC COURSE (DSC)- RESEARCH METHODOLOGY						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Research Methodology	4	4	0	0	Bachelor Degree in Commerce/Bachelor Degree in Commerce with Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSC 7.1			Course Title: Research Methodology			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: The objective this course is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making.						
Unit	Topic					No. of Hours
Unit I	Overview of Research: Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem. Significance of research in social sciences.					8
Unit II	Hypothesis and Research Design: Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Research; Uses of Research Design; Steps in Preparing a Research Design.					10
Unit III	Sampling Technique: Sampling theory- Types of sampling-Steps in sampling-Sampling and Non-sampling error-Sample size – Advantages and limitations of sampling. Normal, Ordinal, Interval, Ratio Scales, Measuring Attitudes- Summated Rating Scale (Likert Scale)					12
Unit IV	Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing					15
Unit V	Interpretation and Report Writing: Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.					15
Recommended Readings: <ul style="list-style-type: none">Donald R.Cooper, Pamela S.Schindler, Business Research Methods, Tata McGraw Hill Publishing 2009Uma Sekaran, Research Methods for Business Wiley India2007Nandagopal, Arul Rajan Vivek, Research Methods in Business Excel Book 2007Wiliam G Zikmud, Business Research Methods, Cengage Learning 2008Paneerselvam, Research Methodology, Prentice Hall of India 2009Dipak Kumar Batacharyya, Research Methodology Excel Book 2006Krishnaswamy, Sivakumar, Marthirajan, Managemen Research Methodology, Pearson, 2009Murthy, Business Research Methods for Business Excel Books 2008Hair et.al. Multivariate Data Analysis, Pearson Education						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, eng-pathshala, egyptankosh.ac.in						

YEAR-4/SEMESTER-8

DISCIPLINE SPECIFIC COURSE (DSC)- ACCOUNTING FOR MANAGERIAL DECISION						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibilitycriteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Accounting for Managerial Decision	4	4	0	0	Bachelor Degree in Commerce/Bachelor Degree in Commerce with Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSC 8.1			Course Title: Accounting for Managerial Decision			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.to identify the appropriate method and techniques of Managerial Accounting for solving different problems.to apply basic Managerial Accounting principles to solve business and industry related issues and problems.understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.						
Unit	Topic					No. of Hours
Unit I	Management Accounting: Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Differencebetween Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions andResponsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement.					10
Unit II	Ratio Analysis: Meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and FinancialPosition Ratios. Fund Flow and Cash Flow Statement-Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (AS-3).					10
Unit 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.					10
Unit IV	Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or byDecision, Selection of most profitable channel. Cost-Volume-Profit analysis: Concept and Practical Applications of CVP Analysis.					15
Unit V	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.					15
Recommended Readings: <ul style="list-style-type: none">Thappa, Sankar, Accounting for Managers- Text & Cases, Taxmann Publication Pvt. Ltd., New Delhi.Dr. K.L. Gupta: <i>Accounting for Managerial Decisions</i>; Sahitya Bhawan Publications, Agra (Hindi and English).Harsolekar, Dinesh D, Accounting for Management, Taxmann Publication Pvt. Ltd., New Delhi.Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, ProfitPlanning and Control, Prentice hall of India, Delhi.Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction toManagement Accounting, Prentice Hall of India, Delhi.Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan,Nazibabad. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, eng-pathshala. egyptankosh.ac.in						

YEAR-4/SEMESTER-9

DISCIPLINE SPECIFIC COURSE (DSC)- CORPORATE TAX PLANNING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Corporate Tax Planning	4	4	0	0	Bachelor Degree in Commerce with Honours (TDC)/ B.Com. (H) with Research	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSC 9.1			Course Title: Corporate Tax Planning			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Students would identify the technical terms related to Income Tax.Students would determine the residential status of an individual and scope of total incomeStudents would compute income from salaries, house property, business/profession, capital gains and income from other sources.						
Unit	Topic					No. of Hours
Unit I	Tax Planning, Tax Management, Tax Evasion, Tax Avoidance. Corporate Tax in India: Types of Companies, Residential Status of Companies and Tax Incidences, Tax Liability and Minimum Alternative Tax, Tax on Distributed Profits of Companies, Set Off and Carry Forward of Losses.					10
Unit II	Tax Planning for Setting Up a New Business, Location Aspect, Nature of Business, Form of Business. Tax Planning with Reference to Financial Management Decision- Capital Structure, Dividend Including Deemed Dividend and Bonus Shares.					10
Unit III	Tax Planning with Reference to Management Decisions- Make or Buy, Own or Lease, Repair or Replace. Tax Planning with Reference to Employee Remuneration, Tax Planning with Reference to Sale of Scientific Research Assets, Tax Planning with Reference to Receipt of Insurance Compensation, Tax Planning with Reference to Distribution of Assets at the Time of Liquidation.					10
Unit IV	Tax Planning with Reference to Business Restructuring- Amalgamation, Merger, Demerger, Slump Sale, Conversion of Sole Proprietary Concern/Partnership Firm into Company, Transfer Between Holding and Subsidiary Companies.					15
Unit V	Tax Planning for NRIs Tax Deducted at Source, Advance Tax, Double Taxation Relief, Transfer Pricing, Business Connection, Head Office Expenditures etc.					15
Recommended Readings: <ul style="list-style-type: none">Dr. Monica Singhanian, Dr. Vinod K. Singhanian, Corporate tax planning and Business Tax Procedures, Taxmann Publications.Dr. Monica Singhanian, Dr. Vinod K. Singhanian, Direct Tax Law and Practice, Taxmann Publication Pvt Ltd. New Delhi.Dr. Girish Ahuja and Ravi Gupta, Simplified Approach to Corporate Tax Planning & Management, Bharat law House.S.P Goyal, Direct tax planning: Sahitya Bhawan, Agra.Finance Act for relevant Assessment Year.CBDT Circulars.Lakhotia, R.N.,Corporate Tax Planning, Vision Publications, New DelhiAgarwal, B.K.,Direct Tax Law and Accounts (Hindi and English)Mehrotra, H.C. & Joshi C.S; Income Tax law and Accounts, Sahitya Bhawan, Agra						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-4/SEMESTER-10

DISCIPLINE SPECIFIC COURSE (DSC)- QUANTITATIVE TECHNIQUES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSC: Quantitative Techniques	4	4	0	0	Bachelor Degree in Commerce with Honours (TDC)/ B.Com. (H) with Research	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSC 10.1			Course Title: Quantitative Techniques			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Apply statistical tools and techniques for decision making in different areas of Business.• To Understand the different basic concept / fundamentals of business statistics and understand the practical application of Descriptive and Inferential Statistics concepts and their uses.• The purpose of this paper is to inculcate and analytical ability among the students.						
Unit	Topic					No. of Hours
Unit I	Interpolation and Extrapolation: Meaning, importance, Graphic method, Algebraic method- Direct Binomial expansion method, Newton’s method of Advances differences, Lagrange method, parabolic curve method.					10
Unit II	Association of Attributes: Classification of attributes, determination of unknown class frequencies, Consistency of data, methods of determining association.					10
Unit III	Time series analysis: Meaning, Importance and Components of a Time Series, Models of Time Series: Additive, Multiplicative and Mixed models, Decomposition of Time Series: Moving Average Method and Method of Least square.					10
Unit IV	Regression Analysis: Concept, Least Square fit of a Linear Regression, Two lines of Regression, Properties of Regression Coefficients and Relationship between Regression and Correlation, Standard error of estimate, Multiple Regression Analysis.					10
Unit V	Probability Theory and Distribution Probability: Concepts of Probability - Additive and Multiplicative Laws- Bayes’s Decision Rule, Theoretical Distributions: Concept and application of Binomial; Poisson and Normal Probability distributions.					10
Unit VI	Statistical System in India and its Shortcomings: Population Statistics, Agriculture Statistics, National Income, Agricultural, Industrial, Trade, Price & Labour Statistics etc. Source of Indian Statistics-Central Statistical Organization, National Sample Survey.					10
Recommended Readings: <ul style="list-style-type: none">• Levin R.I., Rubin S. David, Statistics for Management, 7th Ed, Pearson, 2000.• Gupta S.P, Statistical Methods, Sultan Chand & Sons.• Keller, G, Statistics for Management, 1st Ed, Cengage Learning, 2009.• Dr. Shukla S.M., Dr. Sahai Shiv Pujan., Practical Problems in Business Statistics• S. C.Gupta – Fundamentals of Statistics, Himalaya Publishing• Gupta, C.B. Statistical Method- Sultan Chand, Delhi. Gupta, S.C. and Indra Gupta Business Statistical- Himalaya Publication House, New Delhi						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DETAILED SYLLABUS OF DISCIPLINE SPECIFIC ELECTIVES (DSE) DEPARTMENT OF COMMERCE

Year	Semester	Code	Title of Papers/Courses	Credit
2	III	DSE-3.1	Macro Economics	4
		DSE-3.2	Financial Markets & Institutions	4
		DSE-3.3	Corporate Accounting	4
	IV	DSE-4.1	Holistic Understanding of Financial Services	4
		DSE-4.2	International Marketing	4
		DSE-4.3	Sales and Distribution Management	4
3	V	DSE-5.1	Investing in Stock Markets	4
		DSE-5.2	GST: Goods & Service Tax	4
		DSE-5.3	International Trade	4
	VI	DSE-6.1	Financial Management	4
		DSE-6.2	Project Identification, Financing and Management of Start-ups	4
		DSE-6.3	Marketing of Services	4
4	VII	DSE-7.1	Brand Management	4
		DSE-7.2	Economy of Uttarakhand	4
		DSE-7.3	Financial Reporting and Analysis	4
	VIII	DSE-8.1	Risk Management & Insurance	4
		DSE-8.2	Consumer Behavior	4
		DSE-8.3	Human Resource Training & Development	4
5	IX	DSE-9.1	Retail Management	4
		DSE-9.2	Security Analysis and Portfolio Management	4
		DSE-9.3	Compensation management	4
	X	DSE-10.1	Supply Chain Management	4
		DSE-10.2	Strategic Management	4
		DSE-10.3	Sustainable Marketing	4

DISCIPLINE SPECIFIC ELECTIVES (DSE)- MACRO ECONOMICS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: MACRO ECONOMICS	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 3.1			Course Title: MACRO ECONOMICS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After completing this course, the students will be able to:						
<ul style="list-style-type: none">Using employment and national income statistics students will be able to describe and analyse the economy in quantitative terms.Students will be able to describe the contemporary banking and monetary system, and analyse the role of money, credit, and monetary policy.Students will be able to utilize a simple contemporary economic model such as the aggregate supply/aggregate demand model and describe the interrelationships among prices, income and interest rates as they affect consumption, saving and investment.Analyse fiscal and monetary policy decisions to counter business cycle swings by using macroeconomic models						
Unit	Topic					No. of Hours
Unit I	Introduction: Meaning, Nature and importance, social accounting: Its uses preparation of social accounts in closed and open economy.					12
Unit II	National Income: Meaning and concepts GNP, NNP, NI, PI, DI, Measurement of National Income, Definition & Function of Money.					12
Unit III	Trade Cycle: Meaning, characteristic, Phases, Theories of Trade cycle, climate theory, psychological theory, Under-consumption theory, Monetary theory, over- investment theory.					12
Unit IV	Inflation: Definition, Inflating Gap, Inflation Process, demand pull and cost-push inflation, causes of inflation, control of inflation, Monetary measures, Fiscal measures, non-monetary measures.					12
Unit V	Saving and Investment: Concept, Determinants of Saving, Saving: A Virtue or Vice, Saving and Investment Equality, Unemployment Equilibrium.					12
Suggested Readings: <ul style="list-style-type: none">Gupta, G.S. Macro Economics, Theory & Applications (2001). Tata McGrawHill Publishing Company Limited, New Delhi.Bhaduri, Sunial macro Economics, Central Publishers, Kolkata.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL MARKETS & INSTITUTIONS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: FINANCIAL MARKETS & INSTITUTIONS	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 3.2			Course Title: FINANCIAL MARKETS & INSTITUTIONS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Describe the meaning, components and functions of a financial system.• interpret different financial systems and describe how they operate.• Analyse theoretical concepts underlying money and capital markets.• Describe the evolution of the Indian financial system.						
Unit	Topic					No. of Hours
Unit I	Introduction: An introduction to financial system - components, inter-linkages between financial system and economic development, financial intermediation, indicators of financial development (World Bank); capital allocation-financial institutions vis-a-vis financial markets; evolution of Indian financial system since 1951; recent reforms and developments in Indian financial system.					10
Unit II	Financial Markets I: Money Markets: Financial markets - integration of Indian financial markets with global financial markets; money market – functions, organisations and participants; money market instruments; role of central bank in money market; role of Reserve Bank of India in Indian money market; Fixed Income Money Market and Derivative Association of India (FIMMDA).					15
Unit III	Financial Markets II: Capital Markets: Capital Markets - introduction, components, role and functions; equity market-methods of issue; debt market-concept, significance and classification; capital market instruments; raising funds from global financial markets; primary and secondary markets- concept, similarities, differences; stock exchanges in India - NSE, BSE; Stock Indices: concept and construction, Major stock indices - global (including Dow Jones and NASDAQ) and Indian (NIFTY and BSE-SENSEX); concept of DEMAT account and depositories (NSDL, CDSL); SEBI and investor protection.					15
Unit IV	Financial Institutions: Commercial banking - introduction, classification, role, asset liability management, non- performing assets; role of technology in banking sector; financial inclusion, recent developments in banking including restructuring, privatisation, MUDRA financing; Insurance - life and non-life insurance companies in India: public and private; Mutual Funds – introduction and their role in capital market development, types of mutual fund schemes (open ended vs close ended, equity, debt, hybrid schemes and Exchange Traded Funds (ETFs); Non-banking Financial Companies(NBFCs); private equity, venture capital and hedge funds.					10
Unit V	Financial Stability: Financial stability-importance and indicators (World Bank, IMF, RBI); understanding financial crisis - causes and policy response; global financial crisis (2008); emerging challenges to financial stability.					10
Recommended Readings: <ul style="list-style-type: none">• Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall• Goel, S. Financial Markets, Institutions and Services PHI learning• Khan, M.Y, Indian Financial System–Theory and Practice, Vikas Publishing House.• Kohn (2013) Financial Institutions and Markets. Oxford University Press.• Madura J., Financial Markets and Institutions. Cengage• Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epq-pathshala, egvankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- CORPORATE ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: CORPORATE ACCOUNTING	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 3.3			Course Title: CORPORATE ACCOUNTING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Evaluate the importance of accounting and accounting information for business.• Debate the necessity of balance sheet equation for accounting records.• Defines assets, debts and equities in business.• Evaluates the changings in assets, debts and equities on balance sheet equation.						
Unit	Topic					No. of Hours
Unit I	Valuation of Goodwill: Meaning and Concept of Goodwill, Need and Purpose of Goodwill Valuation, Methods of Valuation of Goodwill. Valuation of Shares: Need and Purpose of Valuation of Shares, Factors Influencing the Value of shares, Methods of Shares Valuation.					12
Unit II	Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition, Types of Amalgamation, Methods of Calculating Purchase Consideration, Practical Problems on Amalgamation and Acquisition					12
Unit III	Internal Reconstruction: meaning, Objective, Procedure and Forms of Reduction; Passing of Journal Entries; Preparation of Reconstruction accounts; Preparation of Balance Sheet after Reconstruction (Vertical Format) Problems.					12
Unit IV	Accounts of Holding Companies: Holding Companies– Its Rational Legal Definition, Advantages and Disadvantages; Minority Interest, Cost of Control, Preacquisition and Post-acquisition Profit. Consolidation of Accounts as per Companies Act, 2013, Practical Problems.					12
Unit V	Corporate Demerger and Reverse Merger: Concept of Demerger; Modes of Demerger; demerger and voluntary winding up; legal and procedural aspects of demerger and reverse mergers.					12
Recommended Readings: <ul style="list-style-type: none">• Sinha, Pradip Kumar; Mergers, Acquisitions and Corporate Restructuring, Himalaya Publishing House Mumbai.• Ramendu Roy & Tanushree Roy: Corporate Accounting; PPB, Allahabad• Ray: Mergers and Acquisitions Strategy, Valuation and Integration, PHI• S. N. Maheshwari & S. K. Meheshwari: Advanced Accountancy–Vol-II: Vikas Publication House, New Delhi• Ashok Sehgal & Deepak Sehgal: Corporate Accounting; Taxman Publications(P) Ltd., New Delhi• M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.• S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.• Tulsian, P.C. Financial Accounting, Pearson Education Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- HOLISTIC UNDERSTANDING OF FINANCIAL SERVICES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: HOLISTIC UNDERSTANDING OF FINANCIAL SERVICES	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.1			Course Title: HOLISTIC UNDERSTANDING OF FINANCIAL SERVICES			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Gain knowledge on existing and emerging areas of merchant banking financial services.• Understand the credit rating process adopted by the various institutions.• Know on Indian Insurance Companies.						
Unit	Topic					No. of Hours
Unit I	Concept of service: service as a product, types of service, Management of Financial Services.					12
Unit II	Insurance service: Introduction, Insurance Act 1938, General Insurance Reinsurance, Registration of Indian Insurance Companies.					12
Unit III	Housing finance: Introduction, National Housing Bank, NHB's Housing Finance Companies Directions					12
Unit IV	Mergers / amalgamations and acquisitions / takeovers: Introduction, Mergers / amalgamations, acquisitions/takeovers.					12
Unit V	Stock Broking: Introduction, stock brokers, sub brokers, foreign brokers, stock market trading.					12
Recommended Readings: <ul style="list-style-type: none">• Khan Y.M. "Financial Services", 3rd edition, TMH• The Indian Financial System; Vasant Desai; (Himalaya Publication House)• Management of Indian Financial Institutions; R.M. Srivastava; (Himalaya Publication House)• Indian Financial Management by Khan & Jain.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- INTERNATIONAL MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: INTERNATIONAL MARKETING	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.2			Course Title: INTERNATIONAL MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Understand the concept, implications and procedures of International Marketing and to be able to apply those in management of International Business.						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept, Scope and Significance of International Marketing; International Marketing Vs. Domestic Marketing; Factors Affecting International Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in International Marketing.					12
Unit II	Assessing International Market Opportunities: International Marketing Information System – Concept, Scope and Significance; Establishing Information System; International Marketing Research – Concept, Scope and Significance; Process of International Marketing Research; Collection of Primary and Secondary Data; Problems of Gathering Primary Data; International Marketing Research in Developing Countries.					12
Unit III	International Marketing Decisions: Market Selection and Entry Decisions; Product Strategy for International Markets – Standardization Vs. Adoption; Branding Decisions; Developing New Products for International Market; International Pricing – Concept, Significance, Factors and Methods; Counter-trade as a Pricing Tool – Types of Counter-trade Problems; Involved in Counter-trading; Dumping.					12
Unit IV	International Distribution System: Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Foreign Freight Forwarder; International Advertising – Challenges Involved in International Advertising; Media Planning and Factors Considered in it; International Communication Process; International Advertising and Internet.					12
Unit V	International Organisation Structure and Control: Structures and Alternatives of Organisation Structure; Choice Criteria; Financial Requirements for International Marketing; Coordination and Control of International Marketing Operations; Cooperative International Marketing– Main Features, Objectives, Advantages and Limitations.					12
Recommended Readings: <ul style="list-style-type: none">Vern Terpestra, Internation Marketing, Southwest Publication, 2005Fayerweather, J, International Marketing Management, Sage Publication, 2006Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006Jain Subash, International Marketing Management, Southwest Publication, 2005 Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SALES AND DISTRIBUTION MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: Sales and Distribution Management	4	4	0	0	Undergraduate Certificate in Commerce	Nil
UNDERGRADUATE DIPLOMA IN COMMERCE						
Course: DSE 4.3			Course Title: SALES AND DISTRIBUTION MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• The ability to create value and execute sales deals effectively• The strategic skill and competencies needed for achieving sales targets• The ability to avoid common mistakes made by sales professionals and negotiators;• The ability to work with people with different backgrounds, expectations, and values• To understand and assess the challenges of turbulent business marketing• To evaluate and design sustainable sales & distribution strategies.						
Unit	Topic					No. of Hours
Unit I	Introduction to Sales Management Nature and Importance of sales management, emerging trends in sales management, Objectives of personal selling, Personal selling process, Salesmanship, Relationship Marketing,					15
Unit II	Sales Planning & Organization Introduction, Levels of Sales management Positions, Roles played by sales managers, Sales forecasting methods, Organizing & Driving Sales Efforts - Sales Organization Structures, Sales Territories & Quotas, Sales Promotions					10
Unit III	Sales Force Management Sales Job Analysis, Recruitment & Selection (Briefly – specific to Sales Jobs), Sales Training – Need & Types, Sales Force Compensation Structure & Motivation Tools, Sales Contests Sales Force Supervision: Sales Expenses, Sales Performance Evaluation, Sales Reports, Sales Budgets, Sales Audits, Ethics in Sales					10
Unit IV	Distribution Management Introduction, need and scope of distribution management, marketing channels strategy, levels of channels, functions of channel partners, channel flows, Channel Intensity, classification of distribution channels, types of channel intermediaries, designing distribution channel strategy, factors affecting the design of marketing channels, Factors affecting selection of channel partners					12
Unit V	Market logistics and supply chain management Definition & scope of logistics, Components of logistics, inventory & warehouse management, transportation, technology in logistics and SCM, channel information systems, distribution management in international markets.					13
Recommended Readings: <ul style="list-style-type: none">• Krishna K. Havaladar, Vasant M. Cavale Sales & Distribution Management Tata• David Jobber, Geoffrey Lancaster Selling & Sales Management Pearson Latest Edition Tanner, Honeycutt, Erffmeyer Sales Management Pearson Latest Edition• Mark W. Johnston, Greg W. Marshall Sales Force Management Tata McGraw Hill Latest Edition• William L. Cron, Thomas E. De Carlo Sales Management Wiley Latest Edition• Dr. S. L. Gupta Sales & Distribution Management Excel Latest Edition Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- INVESTING IN STOCK MARKETS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: INVESTING IN STOCK MARKETS	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 5.1			Course Title: INVESTING IN STOCK MARKETS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Evaluate the investment environment as well as risk & return framework.Conduct fundamental analysis to identify under- priced/overpriced securities.Conduct technical analysis to make buy and hold decisions in the stock market.Describe the functioning of Indian Stock Market & Analyse mutual funds as an investment alternative.						
Unit	Topic					No. of Hours
Unit I	Basics of Investing: Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.					10
Unit II	Fundamental Analysis: Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt equity ratio) Understanding the shareholding pattern of the company.					10
Unit III	Technical Analysis: Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.					10
Unit IV	Indian Stock Market: Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in India BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.					15
Unit V	Investing in Mutual Funds: Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.					15
Recommended Readings: <ul style="list-style-type: none">Chandra, P. (2017). Investment Analysis and Portfolio Management: Tata McGraw Hill Education, New Delhi.Kevin, S. (2022). Security Analysis and Portfolio Management: PHI Learning, Delhi.Pandian, P. (2012). Security Analysis and Portfolio Management. New Delhi: Vikas Publishing House.Ranganatham, M., & Madhumathi, R. (2012) Security Analysis and Portfolio Management: Pearson Education, India.Singh J. K. & Singh A. K. (2017). Investing in Stock Markets. Delhi: A. K. Publications, Delhi.Tripath V. & Pawar N. (2022). Investing in Stock Markets: Taxmann Publications.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- GST: GOODS & SERVICE TAX						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: GST: GOODS & SERVICE TAX	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 5.2			Course Title: GST: GOODS & SERVICE TAX			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control.						
Unit	Topic					No. of Hours
Unit I	Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST (SGST, CGST, UTGST & IGST); GST Council; GST					12
Unit II	Taxable event- “Supply” of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST					12
Unit III	Eligible and ineligible input tax credit; Apportionment of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.					12
Unit IV	Registration; Tax invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny; Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control.					12
Unit V	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. Registration: Meaning Of Final Registration, Compulsory Registration and Procedure for New Registration, Amendment And Cancellation Of Registration.					12
Recommended Readings: <ul style="list-style-type: none">Ahuja, Girish, Gupta Ravi, GST & Customs Law.Bansal, K. M., GST & Customs Law, Taxman Publication.Gupta, S.S. GST- How to meet your obligations (April 2017), Taxman Publications.Gupta, S.S., Vastu and Sevakar, Taxman Publications, 2017.Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs LawSinghania V. K , GST & Customs Lax, Taxman Publication. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- INTERNATIONAL TRADE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: INTERNATIONAL TRADE	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 5.3			Course Title: INTERNATIONAL TRADE			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Understand the main theoretical and empirical concepts in international tradeUnderstand the main issues in trade policy and basic features of the international trading regime.Understand the main theories of international tradeUnderstand and solve algebraic problems based on international tradeUnderstand the diagrammatic analysis to demonstrate and compare the economic welfare effects of free trade and protection						
Unit	Topic					No. of Hours
Unit I	Introduction of International Trade, Meaning and Need of International Trade, Difference between Domestic and international Trade, Need for separate theory of International Trade, Gains from international Trade/Foreign Trade.					12
Unit II	International Trade Theories: Absolute Advantages, Comparative Advantages, Factor Proportions Theory; The Product Life Cycle Theory and Modern Theories.					12
Unit III	Government influence on trade: Economic and Non-Economic Rationale for Govt. Intervention; Instruments of Trade Control: Tariffs and Non-Tariff Barriers. Free Trade v/s protectionism, Balance of payment, Current Account and Capital Account, Disequilibrium in Balance of Payment, Its causes, consequences and cures.					12
Unit IV	International Economic Institutions: IMF, World Bank, WTO					12
Unit V	Foreign Exchange Market: meaning and need, functions, Financing Foreign Trade: payment terms- Letter of Credit, Documents- Bill of lading, Commercial Invoice					12
Recommended Readings: <ul style="list-style-type: none">International Trade, Francis Cherunilam (Tata McGraw Hill)International Business, Francis Cherunilam (PHI)International Trade, Raj Agarwal (Excel Publications)International Business, V. Sharan, Pearson Education)Cavusgil, S. Knight Gary and Riesenberger, John R (2009), International Business- Strategy Management and the New Realities, Person Education, Dorling Kindersley (India) Pvt. Ltd, Delhi.Rao, M.B and guru Manjula (1998), WTO and International Trade, Vikas Publishing House Pvt.Ltd, New Delhi.All India Management Association (1998), Global Trends in Finance and –Opportunity for India, Excell books, New Delhi. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: FINANCIAL MANAGEMENT	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 6.1			Course Title: FINANCIAL MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none">• To acquaint the student with knowledge of various Financial Management terminologies• To understand the concepts relating to Financing & Financial Statement Analysis.• To utilize the information gathered to reach an optimum conclusion by a process of reasoning• To enable the students to use their learning to evaluate, make decisions and provide recommendations.• To Make appropriate application and uses of financial analysis and control.						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept of finance, Scope and Objectives; Profit Minimization Vs Wealth Maximization, Organization of Finance Function, Functions of Finance Manager, Time value of Money.					10
Unit II	Financing Decision: Operating, Financial leverage and Combined, Cost of capital-Equity, Debt. Preference shares, Retained Earning and Weighted Average cost of Capital, Capital Structure Theories.					15
Unit III	Investment Decision: Capital Budgeting- Natures and Importance, Techniques of Capital Budgeting-Discounted and Non-Discounted.					15
Unit IV	Divided Decision- Concept of retained earnings and Plough back of profits, Walter’s and Gordon’s Model, Factor affecting dividend decision.					12
Unit V	Working Capital: Concept of Working Capital, its components and Factors affecting working capital requirements. Financing of working capital etc., Contemporary issues in working capital management					8
Recommended Readings:						
<ul style="list-style-type: none">• Financial Management, I.M Pandey (Vikas)• Financial Management and Policy, Van Horne (Pearson Education)• Financial Management, Khan & Jain (Tata McGraw-Hill)• Financial Management, R.P. Rustagi (Galgotia)• Financial Management, P. Chandra, TMH• Fundamentals of Financial Management, V. Sharam, Pearson Education						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epq-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- PROJECT IDENTIFICATION, FINANCING AND MANAGEMENT OF START-UPS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: PROJECT IDENTIFICATION, FINANCING AND MANAGEMENT OF START-UPS	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 6.2			Course Title: PROJECT IDENTIFICATION, FINANCING AND MANAGEMENT OF START-UPS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: <ul style="list-style-type: none">• The aim of this course is to familiarize the students with the project identification, financial policy and management of entrepreneurial how to develop policy in rural area and the analysis of rural policy applied through practices.• Students will be able to get insights about how to identify, select and finance a new project based on the current requirements of the market.• Understand the linkage between management and Leadership and get a detailed understanding of how to establish a right organizational culture and structure.						
Unit	Topic					No. of Hours
Unit I	Project Identification and selection: Meaning of project, Project identification and selection, Project formulation- meaning, significance and contents, Planning Commissions guidelines for formulating a project report, Specimen of a project report, Network analysis, Common errors in project formulation, Project appraisal concept, Methods of project appraisal, Growth of business ideas, Intellectual property.					15
Unit II	Financing of Enterprises: Need for financial planning, Source of finance, Capital, Export finance, Institutional finance to entrepreneurs.					15
Unit III	Institutional Support to Entrepreneurs: Need for institutional support, Small Entrepreneurs: NSIC, SIDO, SSIB, SSICS, SISI DIC's, Industrial estates and specialised institutions, Marketing of products and services, Human recourses issues, Total Quality Management issues for medium and small entrepreneurial enterprises.					15
Unit IV	Management and Leadership: Leadership in a new economy, Hiring the right employee, Building the right organisational culture and structure, Motivating workers, Management succession, Passing the torch of leadership.					15
Recommended Readings: <ul style="list-style-type: none">• Jain, P.C. “Hand Book for New Entrepreneur” Oxford, New Delhi.• Khanka, S.S. “Entrepreneurial Development” S. Chand and Company New Delhi.• Roy, R. “Entrepreneurship” Oxford University Press, New Delhi.• Desai, V.“Small Scale Industries and Entrepreneurship” Himalaya Publishing House,Mumbai.• Hattangadi, V. “Entrepreneurship” Himalaya Publishing House, Mumbai.• K, Coulter. “Entrepreneurship in Action” Prentice Hall of India, New Delhi.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- MARKETING OF SERVICES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: MARKETING OF SERVICES	4	4	0	0	Undergraduate Diploma in Commerce	Nil
BACHELOR DEGREE IN COMMERCE						
Course: DSE 6.3			Course Title: MARKETING OF SERVICES			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To describe the distinctive features of services and key elements in services Marketing.To deliver insight into ways to improve service quality and productivity.To identify marketing of different services in Indian context.To explain international and global strategies in service marketing						
Unit	Topic					No. of Hours
Unit I	Nature and Definitions of Services. Differences in goods Versus Services Marketing. Services marketing Mix. Trends in Services Marketing. Classification of Different Types of Services.					15
Unit II	Positioning And Differentiation of Services, Positioning Process. Consumer Behavior in Services: Consumer Purchase Behavior in Services. Consumer Decision Making, Creating the service Product – Stages in New Service Development, Service Blueprint.					15
Unit III	Distributing Services – Distribution in Service Context, Services Distribution Planning, Options for Service Delivery, Key Intermediaries for Service Delivery and Strategies for Effective Service Delivery.					15
Unit IV	Marketing Research for Services, Marketing Planning for Services, Internal Marketing, Relationship Marketing					15
Recommended Readings: <ul style="list-style-type: none">Service Marketing- The Indian Perspective by Ravi Shankar (Excel Books)Service Marketing – People, Technology, Strategy by Christopher Lovelock & Jochen Wirlz (Pearson Education) Service Marketing by Christopher H. Lovelock (Prentice Hall of India)Service Marketing- Integrating Customer Focus Across the Firm by Valarie A. Zeithaml & Mary Jo Bitner. (Tata Mc-Graw Hill)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- BRAND MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: BRAND MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSE 7.1			Course Title: BRAND MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Ability to understand the concept and significance of Brand Management• Ability to understand various tools and processes of brand promotion and assess the performance of brands• Comprehensive understanding of Brand Management and the challenges therein						
Unit	Topic					No. of Hours
Unit I	Introduction to Brand Management: Overview of Brand Management, Importance and Role of Brands in Marketing, Evolution of Branding Concepts, Brand Equity and Brand Value, Branding Strategies and Objectives					12
Unit II	Brand Development Process: Brand Identity and Brand Image, Brand Positioning and Differentiation, Brand Architecture: Individual Brands vs. Family Brands, Brand Extension and Line Extension, Brand Naming and Brand Packaging					12
Unit III	Brand Communication and Promotion: Integrated Marketing Communication (IMC) and Brand Promotion, Advertising and Brand Building, Public Relations (PR) and Brand Reputation Management, Digital Marketing and Social Media for Brand Engagement, Sales Promotion and Brand Loyalty Programs					14
Unit IV	Brand Performance and Measurement: Brand Metrics and Key Performance Indicators (KPIs), Brand Audits and Brand Health Tracking, Customer-Based Brand Equity (CBBE) Model, Brand Valuation and Financial Measurement, Brand Success Stories and Case Studies					10
Unit V	Brand Management Challenges and Future Trends: Brand Management Challenges in the Indian Context, Globalization and Brand Internationalization, Brand Crisis Management and Recovery Strategies, Emerging Trends in Brand Management (e.g., Sustainable Brands, Influencer Marketing), Future Directions and Career Opportunities in Brand Management					12
Recommended Readings: <ul style="list-style-type: none">• Kevin Lane Keller. Strategic Brand Management: Building, Measuring, and Managing Brand Equity. Pearson, 2020• David A. Aaker . Building Strong Brands. Free Press. 2010• Kenneth E. Clow. Integrated Advertising, Promotion, and Marketing Communications. Pearson, 2019• David A. Aaker . Measuring Brand Equity. Free Press, 1991• Nirmalya Kumar and Jan-Benedict E.M. Steenkamp. Brand Breakout: How Emerging Market Brands Will Go Global. Palgrave Macmillan, 2013 Note-Latest edition of the textbooks should be used. Suggested Continuous Evaluation Methods: Since the class is conceived as learner-centric and built around tasks that require learners to actively use various language skills, formative assessment can and should be used extensively. Oral presentations, peer interviews, and group tasks can be used for this purpose. The end-semester written examination will test all the areas targeted in the course. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, epq-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- ECONOMY OF UTTARAKHAND**No. of Hours-60****CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: ECONOMY OF UTTARAKHAND	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil

BACHELOR DEGREE IN COMMERCE WITH HONOURS

Course: DSE 7.2	Course Title: ECONOMY OF UTTARAKHAND
Max. Marks: As per Univ. rules	Min. Passing Marks: As per Univ. rules

Course Outcomes:

After studying this course, the students will be able to:

- Study of micro economics enables the students to have an understanding of theoretical aspects of the subject.
- Students are able to understand and define the basic concepts like consumer behavior, production, demand and supply etc.
- Students will learn about the price and output determination of the firm and industry under different market forms. They also learn about the Welfare concept in modern Economics

Unit	Topic	No. of Hours
Unit I	Profile of Uttarakhand: Background of the State: Geographical Features, Area, Land Use & Habitation Pattern, Population, State's infrastructure: Health, Education, Roads, Power, Water Resources and Mineral Resources; Structure of the Economy: GDP, Per Capita Income, Industrial Investments, FDI Flows; An Overview of Primary, Secondary and Tertiary Sector of Uttarakhand.	12
Unit II	Problems of Economic Development in Uttarakhand: Migration, Unemployment, Poverty, Poor Infrastructure, Poor industrial development, Backwardness and Regional Disparity in Uttarakhand; Remedies to overcome the problems of Economic Development.	12
Unit III	Economic Development through MSMEs in Uttarakhand: An Overview of Entrepreneurship in Uttarakhand; Micro, Small and Medium Enterprises (MSMEs) in Uttarakhand: Meaning, Salient Features, Objectives, Role & Problems of MSMEs.	12
Unit IV	Growth Opportunities under Various Sectors in Uttarakhand: Role of Agriculture, Manufacturing & Service Sector in the Economic Development of Uttarakhand: Agro-based and Food Processing Industries, Floriculture and Horticulture, Pharmaceuticals and Biotechnology, Hydropower, Information Technology, Tourism etc.	12
Unit V	Role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand: Government Policies for the Development of Various Sectors, such as Agriculture, Industrial, Tourism, Education, Health, Infrastructure, Environment Sector & Skill Development etc.	12

Recommended Readings:

- Bisht N.S: Regional Economics (Hindi)
- Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Action programme
- G.P Mishra: Regional Dimensions of development
- Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English)
- Bhatt, K.N; Uttarakhand: Ecology, Economy & Society;
- Kafaltia, Himanshu & Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd.

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

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL REPORTING & ANALYSIS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: FINANCIAL REPORTING & ANALYSIS	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSE 7.3			Course Title: FINANCIAL REPORTING & ANALYSIS			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To Understand the Concepts and Principles of Accounting.To Understand the Accounting Process in detail and prepare analyzeLearn various aspects in depreciation, Inventory and Goodwill, analyze the working capital and flow of funds and cash into the Business						
Unit	Topic					No. of Hours
Unit I	Introduction to Accounting: Importance, Objectives and Principles, Accounting Concepts and Conventions and The Generally Accepted Accounting Principles (GAAP), Their Implications on Accounting System, Double Entry System, Recording Business Transactions, Classification of accounts and accounting cycle.					12
Unit II	The Accounting Process: Overview, Books of Original Record, Journal, Ledger, Trial Balance, Classification of Capital and Revenue Expenses, Final Accounts Trading, P&L Account, Balance Sheet with Adjustments. Rectification of Errors. Accounting from Incomplete Records, Advantages and Disadvantages of Single Entry and Double Entry System and the Differences between the two, Preparation of Accounts, and Ascertainment of Profit from Incomplete Records, Accounting Treatment as per the Statement of Affairs Method					12
Unit III	Valuation Models: Valuation of Assets, Tangible vs. Intangible Assets. Inventory Valuation: Methods of Inventory Valuation and Valuation of Goodwill, Methods of Valuation of Goodwill. Depreciation, Methods of Depreciation, their Impact on Measurement of Business Accounting.					12
Unit IV	Financial Statement Analysis-I: Statement of Changes in Working Capital, Funds from Operations, Paid Cost and Unpaid Costs. Distinction between Cash Profits and Book Profits, Preparation and Analysis of Cash Flow Statement and Funds Flow Statement, Horizontal Analysis and Vertical Analysis of Company.					12
Unit V	Financial Statement Analysis-II: Analysis and Interpretation of Financial Statements, Liquidity, Leverage, Solvency and Profitability Ratios, Valuation Ratios, Du Pont Chart, Accounting Standards Issued by ICAI, Focus on INDAS, International Financial Reporting Standards (IFRS).					12
Recommended Readings: <ul style="list-style-type: none">S.N. Maheswari, S. K. Maheshwari, Accounting for Management, Vikas Publishing House.Narayanaswamy. R, Financial Accounting: A Managerial Perspective, PHI Learning, 2022.Ambrish Gupta, Financial Accounting for Management, Pearson Education.Raj Kumar Sah, Financial Accounting, Cengage Learning, 2e, 2020Dhanesh K. Khatri, Financial Accounting & Analysis, Tata McGraw-Hill Publishing Limited. Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- RISK MANAGEMENT & INSURANCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: RISK MANAGEMENT & INSURANCE	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSE 8.1			Course Title: RISK MANAGEMENT & INSURANCE			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To get acquainted with the concept of Risk and the various types of risk.To develop an understanding of the various sources of risk and the process of evaluating riskTo gain knowledge of risk management techniquesTo Understand the risk associated with corporate governanceTo develop an understanding of Enterprise risk management						
Unit	Topic					No. of Hours
Unit I	Risk – Meaning and definition – Risk and uncertainty – Chances of loss – Peril and Hazard - Classification of risks – Historical development of the concept of risk – Techniques of managing risk –Risk pooling-insurable risks vs. hedging – Risk Transfer Methods					12
Unit II	Risk management – Meaning and objectives – Elements of risk management – Risk - management process – Risk assessment, risk mapping, risk control techniques - techniques of risk financing, insurance as risk transfer – Benefits of risk management – Personal risk management					12
Unit III	Insurance company operations – Rating and ratemaking – Underwriting – Production – Claims settlement – Reinsurance – Alternatives to traditional reinsurance - – Investments – Other insurance company functions					12
Unit IV	Legal principles in risk and insurance - Principle of indemnity, insurable interest - subrogation, utmost good faith –Assessing loss exposures – property – liability personnel – Net income – Risk Management decision making process					12
Unit V	Advanced topics in risk management – Changing scope of risk management – insurance market dynamics – loss forecasting – financial analysis in risk management decision making - Other risk management tools – international risk management – Risk management information systems (RMISs)					12
Recommended Readings: <ul style="list-style-type: none">Principles of Risk Management and Insurance George E. Rejda,Michael McNamara, William Rab,Pearson PublicationsRisk Management and Insurance,Scott.E.Harrington,Gregory NiehausICAI, Study material for CA FinalRisk management &Financial Institutions,J.C.Hull,Pearson Publications.George Rejda, Principles of Risk Management and Insurance, Pearson Education.C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-HillTrieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing.Gupta, P. K, Insurance and Risk Management, Himalaya Publishing HouseMark S. Dorfman (2008) “Introduction to Risk Management and Insurance”, Pearson Education: New Jersey						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- CONSUMER BEHAVIOR						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: CONSUMER BEHAVIOR	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSE 8.2			Course Title: CONSUMER BEHAVIOR			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To gain an understanding of the theories and concepts of Buyer BehaviorTo apply buyer behavior concepts to what customers, do in "the real world"To improve skills in the research and analysis of customer segments, demand, and market potentialIdentify and explain factors which influence consumer behaviour;To utilize knowledge of buyer behavior to enhance strategic decision makingRecall the strategies used within each of the marketing mixes.						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer–Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research.					12
Unit II	Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.					12
Unit III	Consumer Motivation and Personality: Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image					12
Unit IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.					12
Unit V	Consumer in Scio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process					12
Recommended Readings: <ul style="list-style-type: none">Consumer behaviour - Schiffman. LG and Kanuk, LLMarketing and consumer behaviour - Vyas, Sham, BabuConsumer behaviour in India perspective- Nair, R. SujaVern Terpestra, Internation Marketing, Southwest Publication, 2005Fayerweather, J, International Marketing Management, Sage Publication, 2006Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006Jain Subash, International Marketing Management, Southwest Publication, 2005 Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- HUMAN RESOURCE TRAINING & DEVELOPMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: HUMAN RESOURCE TRAINING & DEVELOPMENT	4	4	0	0	Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC)	Nil
BACHELOR DEGREE IN COMMERCE WITH HONOURS						
Course: DSE 8.3			Course Title: HUMAN RESOURCE TRAINING & DEVELOPMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Differentiate the concepts of Learning, Training & Development and explain the relevance of Training in Human Resource DevelopmentCompare and apply the Adult Learning theories for employee training and productivity in organizations.Describe the various aspects of Training process such us training need analysis, training design, training environment, training content, trainer capabilities, training methodologies and training evaluation for Training and Development functions in any groups or organizations.Classify and critically evaluate different methods of management development programmes for executive development.						
Unit	Topic					No. of Hours
Unit I	Definition of Learning, Training and Development-Differences between Training, Development, Learning and Education-Concept of Training- Need, Importance and Types of Training – Relevance of Training in HRD Job analysis – manpower planning – at the start of the business and as ongoing process – performance appraisal – standards, methods, errors					10
Unit II	Learning Objectives – domains of learning – methods of learning – importance of teaching techniques – instruction technology – instructor behavior – attention versus involvement					10
Unit III	Need for Training and Development – Role of Development officers – administrators, consultants, designers and instructors – determining training needs – potential macro needs – usefulness of training – development of competency-based training programs – Evaluation of training programs					10
Unit IV	Methods of training – on the job training – off the job training – choosing optimum method – the lecture – field trips – panel discussion – behavior modeling – interactive demonstrations – brain storming – case studies – action mazes, incident process, in-baskets, team tasks, buzz-groups and syndicates, agenda setting, finding metaphors, simulations, business games, clinics, critical incidents, fish bowls, transactional analysis, exception analysis.					18
Unit V	Need for development – differences between training and development – management development program – career development program – counseling evaluation of programs – job evaluation – methods and techniques.					12
Recommended Readings: <ul style="list-style-type: none">Armstrong, M. A Handbook of Personnel Management. Kogan and Page, London.Aswathappa, K. Human Resource and Personnel Management Tata Mc Graw Hill.Cascio, W.F. Managing Human Resources. McGraw-Hill, New York.DeCenzo, D.A. and Robbins, S. Personnel and Human Resource Management.Dessler, Gary. Human Resource Management. Prentice Hall of India, New Delhi.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- RETAIL MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: RETAIL MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 9.1			Course Title: RETAIL MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Clarify the concept and related terms in retailing.Understanding the use of marketing tools and techniques to interact with their customers.Understanding various formats of retail in the industry.Understand the operations-oriented policies, methods and procedures used by successful retailers in today's global economy.						
Unit	Topic					No. of Hours
Unit I	Introduction to Retailing: Definition, Characteristics, emerging trends in retailing, Evolution of retailing in India, Factors behind the change of Indian retail industry. Retail Formats: Retail institutions by ownership, Retail institutions by Store-Based Strategy Mix, Web, Non-store based, and other forms of Non-traditional Retailing.					12
Unit II	Choosing a Store Location: Trading-Area analysis, characteristics of trading areas, Site selection, Types of locations, location and site evaluation. Store Planning: Design & Layout, Retail Image Mix, effective retail space management, floor space management.					12
Unit III	Retail Marketing: Retail Marketing Mix, Advertising & Sales Promotion, Store Positioning, CRM. Retail Merchandising: Buying Organization Formats and Processes, Devising Merchandise Plans, Shrinkage in retail merchandise management, Markup & Markdown in merchandise management.					12
Unit IV	Merchandise Pricing: Concept of Merchandise Pricing, Pricing Objectives, External factors affecting a retail price strategy, Pricing Strategies, Types of Pricing.					12
Unit V	Retail Operation: Elements/Components of Retail Store Operation, Store Administration, Store Manager –Responsibilities, Inventory Management, Customer Service, Management of Retail Outlet/Store, Store Maintenance, Store Security.					12
Recommended Readings:						
<ul style="list-style-type: none">Berman & Evarv: Retail Management, Prentice Hall.U.C Mathur: Retail Management (Text and Cases). I. K International Publishing House (2012)Gibson G Vedamani: Retail Management: Functional principles & practices, Jaico Publishing House.Swapna Pradhan: Retail Management. McGraw Hill 6th edition (2020)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 9.2			Course Title: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Gain the knowledge about capital market and various investment avenues• Know the risk return associated with different investments• Understand different techniques of evaluating the investments						
Unit	Topic					No. of Hours
Unit I	Investment - Meaning - Classification - Features - Investment, Speculation and gambling - Factors influencing Investment - Investment Avenues in India. - Tax planning and Investment - Risk and Return - Systematic and unsystematic Risk - measurement of Risk and Return - Return on Investment.					12
Unit II	Valuation of securities - concept of valuation - Going concern value – Bond valuation - Equity valuation - Time Value of Money -Options and futures - Valuation of options - Warrants and Convertibles - Mutual Funds.					12
Unit III	Fundamental Analysis - Economic, Industry, and Company analysis – Trading in stock market - Depository System - Stock Exchanges - Indices - SEBI – Functions and regulations.					12
Unit IV	Technical Analysis - Features - Tools for analysis of individual security - Tools for market analysis - Charts - Dow Theory – Efficient Market Hypothesis - Forms of market efficiency - Random Walk Theory.					12
Unit V	Portfolio Management - Principles - Policies - Diversification – Modern portfolio Theory - An optimum portfolio - portfolio selection. The Efficient frontier - leveraged and un-leveraged portfolio - CAPM - Assumptions - Determinants of expected return - Security Market Line - Reward to Risk ratio - Markowitz Model - Share's Portfolio Model - Arbitrage Pricing Theory – Portfolio Measurement models – Sharpe, Treynor and Jensen’s measures.					12
Recommended Readings: <ul style="list-style-type: none">• Fischer and Jordan, Security Analysis and Portfolio Management, 2004• Jack Clark Francis, Investments McGraw Hill International Edition, 1991.• Kevin S. Portfolio Management PHI 2001.• Natarjan L., Investment Management, Margham, 2005.• Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas, 2001.• Sharpe, Alexander and Bailey, Investments, PHI, 1999 Note- Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- COMPENSATION MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: COMPENSATION MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 9.3			Course Title: COMPENSATION MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Understand the meaning & process of Compensation ManagementGain the knowledge about Compensation and Organisational StrategyUnderstand different techniques of Job Analysis & Job Evaluation						
Unit	Topic					No. of Hours
Unit I	Compensation and Organisational Strategy – Lifestyle and Compensation – Pay and Social Class – Reward System – Compensation System – Compensation Dynamics – Rates of Pay – Compensation Program – Jobs and Pay in India					12
Unit II	Strategic and Tactical Compensation Issues – Employees - a Critical Resource – Division of Labour – Pay Relationships – Legislation and Compensation – Indian Legal System – Minimum Wages Act, Employee Compensation Act, Apprenticeship Act, Bonus Act					12
Unit III	Job Analysis – Gaining Employee Acceptance – Collecting and Describing Job Data – Job Facts – Job Contract – Elements of Job Descriptions – Job Requirements and Pay – Job Evaluation – Job Ranking – Market Pricing Approach – Maturity Curve Method.					12
Unit IV	Point Factor Method of Job Evaluation – Job Evaluation Committee – Determining the Need for a Survey – Preparing for the Survey – Identifying Survey Methods – Designing the Survey – Using Third Party Surveys					12
Unit V	Pay Structure Architecture – Pay for Performance – Application of Motivation Theories – Merit Pay –Performance Appraisal Issues and Opportunities – Designing a File Content – Short Term Incentives – Premium and Differentials – Individual Based Bonus and Rewards- Long Term Incentive and Deferred Compensation Plan – Executive Compensation – International Competition – Benefits Administration – Employee Benefits – QWL and Pay Administration					12
Recommended Readings:						
<ul style="list-style-type: none">Richard I. Derson, “Compensation Management”, Pearson Education,Gerhart, B. and Rynes, L. Sara, “Compensation” Sage South Asia , New Delhi						
Armstrong, M. and Murlis, H. “Reward Management” Kogan Page India Private Limited, New DelhiNote-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SUPPLY CHAIN MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: SUPPLY CHAIN MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 10.1			Course Title: SUPPLY CHAIN MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Understanding on the concept of Supply chain management and elements involved in it• Knowledge on the process of supply chain management, networking and design optimization• Understanding about the emerging trends and future prospects in the field of supply chain management						
Unit	Topic					No. of Hours
Unit I	Introduction to Supply Chain Management (SCM): Definition and scope of supply chain management, Importance of SCM in the context of Indian businesses and economy. Key elements of the supply chain: procurement, production, logistics, distribution, and customer service, Overview of supply chain strategies and their implications for Indian enterprises					12
Unit II	Supply Chain Processes and Operations: Analysis of supply chain processes: planning, sourcing, making, delivering, and returning. Role of information technology in supply chain operations: ERP systems, SCM software, and data analytics, Supply chain integration and collaboration: partnerships with suppliers, manufacturers, distributors, and customers, Case studies of successful supply chain operations in Indian industries					12
Unit III	Supply Chain Network Design and Optimization: Fundamentals of supply chain network design: facility location, distribution network, and transportation modes, Strategies for supply chain optimization: inventory management, demand forecasting, and order fulfillment, Challenges in supply chain network design and optimization in the Indian context: infrastructure constraints, regulatory compliance, and market dynamics, Use of technology and analytics for improving supply chain efficiency and responsiveness					12
Unit IV	Sustainable Supply Chain Management: Concept of sustainability in supply chain management: environmental, social, and economic dimensions, Implementation of sustainable practices in Indian supply chains: green procurement, eco-friendly packaging, and waste reduction, Compliance with environmental regulations and standards: E-waste management, carbon footprint reduction, and renewable energy adoption, Case studies of companies implementing sustainable supply chain practices in India					12
Unit V	Emerging Trends and Future Directions in Supply Chain Management: Exploration of emerging trends in supply chain management: digitalization, block chain technology, and Internet of Things (IoT), Impact of globalization and trade dynamics on Indian supply chains: outsourcing, offshoring, and global sourcing, Future challenges and opportunities in supply chain management: resilience, agility, and responsiveness in volatile markets, Policy recommendations and strategies for enhancing supply chain competitiveness and resilience in India					12
Recommended Readings: <ul style="list-style-type: none">• "Supply Chain Management: Strategy, Planning, and Operation" by Sunil Chopra and Peter Meindl (Pearson Education India, latest edition)• "Supply Chain Management: Concepts and Cases" by Chandra Sekaran (Tata McGraw-Hill Education, latest edition)• "Supply Chain Management: Strategy, Planning, and Operation" by Sunil Chopra and Peter Meindl (Pearson Education India, latest edition)• "Sustainable Logistics and Supply Chain Management: Principles and Practices for Sustainable Operations and Management" by David B. Grant and Chee Yew Wong (Kogan Page, 2019)• "Supply Chain Management 4.0: Optimizing Supply Chain Processes and Technologies on the Digital Era" by Daniel Stanton (Wiley, 2019)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epq-pathshala, egvankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- STRATEGIC MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: STRATEGIC MANAGEMENT	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 10.2			Course Title: STRATEGIC MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To describe the role of Strategic ManagementTo understand various levels at which Strategy exists namely Corporate, Business and Functional levelTo help students learn strategic management modelsTo analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.To analyze how firms make entry into global markets and implement and evaluate strategy at an International level.						
Unit	Topic					No. of Hours
Unit I	Concept of Strategy: Concept of Strategy and Strategic Management; Strategic Management Process; Levels of Strategy; Approaches to Strategic Decision Making; Organizational Mission and Purpose; Objectives and Goals; Importance of Strategic Management.					12
Unit II	Environmental Analysis: Analysis of broad environment: Environmental profile; Constructing scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter ‘s Diamond framework; Analysis of operating environment - Michael Porters model of industry analysis; Strategic group analysis; Analysis of internal environment– Resource audit; Resource Based View (RBV); Core and distinctive competencies; Sustainable competitive advantage and transient competitive advantage.					12
Unit III	Strategic Choices: Strategic options at corporate level: Growth, stability and retrenchment strategies; Corporate restructuring; Strategic options at business level- Michael porters’ competitive strategies and cooperative strategies. Evaluation of strategic alternatives – Product portfolio models (BCGmatrix, GE Matrix, etc.)					12
Unit IV	Situation Specific Strategies: Strategies for situation like competing in emerging industries, maturing and declining industries, fragmented industries, hyper – competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses.					12
Unit V	Strategy Implementation and Evaluation: Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation; Strategic Evaluation and Control– Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control.					12
Recommended Readings: <ul style="list-style-type: none">Kazmi, A Business Policy & Strategic Management. New Delhi, Tata MC graw Hill, 2002.2. Miller, A & Dess. G.G. Strategic Management New York. McGraw Hill, 19963. Banerjee, B.P. Corporate Strategies New Delhi, Oxford University Press. 1999.4. Pearce. J.A. & Robinson, R.B. Strategic Management. New Delhi ATTBS, 1997 Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epq-pathshala, egyankosh.ac.in						

DISCIPLINE SPECIFIC ELECTIVES (DSE)- SUSTAINABLE MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
DSE: SUSTAINABLE MARKETING	4	4	0	0	Bachelor Degree in Commerce with Honours (4Y)/ B.Com. (H) with Research (4Y)	Nil
MASTERS DEGREE IN COMMERCE						
Course: DSE 10.3			Course Title: SUSTAINABLE MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Evaluate the importance of accounting and accounting information for business.• Debate the necessity of balance sheet equation for accounting records.• Defines assets, debts and equities in business.• Evaluates the changings in assets, debts and equities on balance sheet equation.						
Unit	Topic					No. of Hours
Unit I	Introduction: Sustainability- Concept, Issues, SDG Goals. Sustainability Marketing- Concept, Rationale, Evolution, Pillars of Sustainability Marketing, Linkage with SDGs. Sustainability and Ethical Decision Making. Challenges of Practising SM- Sustainability and Profitability. Triple Bottom Line- An Overview.					10
Unit II	Sustainable Marketing Opportunities: Sustainability Opportunities-Marketing Environment; Segmentation, Targeting and Positioning; Creating Value through Sustainability- Designing the Marketing Mix, Holistic Approach to Sustainability.					10
Unit III	Consumer Behaviour and Sustainable Marketing: Unsustainable Lifestyles, Dimensions of Sustainable Consumer Behaviour. Motives of adapting Sustainable Consumer Behaviour, Attitude-Behaviour Inconsistency in Sustainable Buying Decisions, Environmental Consciousness; Sustainable Consumption- Beliefs, Social Norms, Values, Cases of Mindful Consumption and Responsible Consumption.					10
Unit IV	Sustainability and Marketing Mix Decisions: Developing and Reinforcing Behaviour through 3 R's- Recycle, Reuse and Reduce. Sustainable Products, Sustainable Branding and Packaging. Sustainable Pricing Decisions, Sustainable Marketing Communication, Sustainability and Promotion Mix Decision, Marketing Channels and Sustainable Supply Chain.					15
Unit V	Sustainability Legal Framework and Its Implementation in India: An Overview of Legal Framework- Leading Cases and Developments. Role of Sustainable Marketing in Global Network.					15
Recommended Readings: <ul style="list-style-type: none">• Sustainable Marketing: How to Drive Profits with Purpose, Gemma Butler, Geraint Evans and Michelle Carvill, Bloomsbury Business• Greener Marketing, John Grant, Wiley publishing• Sustainable Marketing and Strategy, Manuel Au-Yong-OliveiraM & Maria José Sousa Maria José Sousa, MDPI• Vern Terpestra, Internation Marketing, Southwest Publication, 2005• Marketing Ethics and Consumer Society, Practising Inclusive, Responsible and Sustainable Marketing, 1st Ed. Edited By Athanasia Daskalopoulou, Natalia Yannopoulou ISBN 9781032994901• Routledge						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DETAILED SYLLABUS
GENERIC ELECTIVES (GE)
All Papers/Courses Proposed by Department of Commerce

Year	Semester	Code	Title of Papers/Courses	Credit
1	I	GE-1.1	Business Organisation and Ethics	4
		GE-1.2	Communication & Documentation in Business	4
	II	GE-2.1	Basic Accounting	4
		GE-2.2	Marketing for Beginners	4
2	III	GE-3.1	Sales Promotion and Public Relation	4
		GE-3.2	E-Commerce	4
	IV	GE-4.1	Finance For Non-Finance Executives	4
		GE-4.2	Introduction to Foreign Trade Management	4
3	V	GE-5.1	Organisation Behavior	4
		GE-5.2	E-Banking	4
	VI	GE-6.1	Corporate Social Responsibility	4
		GE-6.2	E-Filing of Income Tax Returns	4
4	VII	GE-7.1	Tourism Marketing	4
		GE-7.2	Industrial Relation in India	4
	VIII	GE-8.1	Consumer Protection	4
		GE-8.2	Inventory Management	4
5	IX	GE-9.1	Tourism in Uttarakhand	4
		GE-9.2	Logistics Concepts and Planning	4
	X	GE-10.1	Social Media Marketing	4
		GE-10.2	Innovation & Entrepreneurship	4

YEAR-1/SEMESTER-1

GENERIC ELECTIVE COURSE (GE) – BUSINESS ORGANISATION AND ETHICS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: BUSINESS ORGANISATION & ETHICS	4	4	0	0	10+2	Nil
Course: GE 1.1			Course Title: BUSINESS ORGANISATION & ETHICS			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Understand the work techniques of Organizations to ensure success and timely completion of tasks.• Understand the importance of motivation in building a strong and competitive Business Organization.• Understand the importance of Leaders and Leadership in the context of Business Organizations.• Understand the importance of Values and Ethics in Business.• Develop a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.						
Unit	Topic					No. of Hours
Unit I	Meaning and Definition of Business Essentials & Scope of Business Classification of Business Activities, Meaning, Definition, Characteristics and Objectives of Business Organisation, Evolution of Business Organisation. Modern Business, Business & Profession.					12
Unit II	Business Unit, Establishing a New Business Unit. Meaning of Promotion. Features for Business, Size of Business Unit, Determinants of Establishment of a New Business Unit					12
Unit III	Forms of Business Organisation. Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.					12
Unit IV	Business Ethics- An Overview-Concept, Nature, Evolving Ethical Values, Arguments Against Business Ethics. Relationship between Ethics & Corporate Excellence – Corporate Mission and Statement, Code of Ethics and Culture, Indian Ethics.					12
Unit V	Business and Society Changing Concepts and Objectives of Business, Professionalisation, Business ethics, Gandhian Philosophy, Organisational Culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit.					12
Recommended Readings: <ul style="list-style-type: none">• Koltar Philip; Marketing Management• Stanton, Etzel Walker; Fundamentals of Marketing• Saxena Rajan; Marketing Management• Chottorjee S. K. Business Organisation• Jagdish Prakash Business Organisation and Management• Om Prakash Business Organisation Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in , literature-study-online.com , epg-pathshala , egyankosh.ac.in						

YEAR-1/SEMESTER-1

GENERIC ELECTIVE COURSE (GE) – COMMUNICATION & DOCUMENTATION IN BUSINESS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: Communication & Documentation in Business	4	4	0	0	10+2	Nil
Course: GE 1.2			Course Title: Communication & Documentation in Business			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Analyse the need of Communication in management.Interpret the need for effective listening.Examine the concepts of written and spoken communication.To provide adequate knowledge to the students for formulating and handling of project.Understanding the effectiveness of documentation in Business.Understanding significance and utility of modern documentation methods						
Unit	Topic					No. of Hours
Unit I	Communication: Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback.					12
Unit II	Channels of communication: Types of communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication.					12
Unit III	Fundamental of Business writing: Format of Business letter, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing. Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.					12
Unit IV	Barriers to Effective Communication and ways to overcome them, listening: Importance of Listening, Types of Listening Barriers to Listening and overcoming them, listening situations, Developing Listening Skills.					12
Unit V	Documentation: Correspondence and regular communications: Letters, emails, and memos Reports: Business and marketing plans, feasibility studies, financial reports, and stock or shareholder reports HR documentation: By-laws, contracts, non-disclosure agreements, and employee policy and procedural manuals. Employment agreement: A document that any new employee would have to sign when they're hired.					12
Recommended Readings: <ul style="list-style-type: none">Dr (C.A) Abha Mathur, Communication and documentation in Business.P.D Chaturvedi & Mukesh Chaturvedi, Business Communication.Sanjay Kumar & Pushp Lata, Communication Skill.N. Gupta, K. Jain & P. Mahajan, Business Communication. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-2

GENERIC ELECTIVE COURSE (GE) – BASIC ACCOUNTING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: BASIC ACCOUNTING	4	4	0	0	10+2	Nil
Course: GE 2.1			Course Title: BASIC ACCOUNTING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Evaluate the importance of accounting and accounting information for business.• Debate the necessity of balance sheet equation for accounting records.• Defines assets, debts and equities in business.• Evaluates the changings in assets, debts and equities on balance sheet equation.• Apply critical thinking skills by identifying and analyzing accounting issues using relevant accounting frameworks.• Evaluate and mitigate the risk of non-congruent behavior by implementing appropriate internal controls, incentives, and performance measures.						
Unit	Topic					No. of Hours
Unit I	Conceptual framework- Meaning Concepts, Convention, Scope, Importance of Accounting.					10
Unit II	Recording: Account, Double Entry System of Bookkeeping, Rules of Bookkeeping, Journals.					10
Unit III	Classification & Summarizing: Ledger Posting and Preparation of trial balance, Managing & Importance of trial balance.					10
Unit IV	Analyzing: Manufacturing, Trading, Profit and Loss Accounts and Preparation of balance sheet with adjustments.					15
Unit V	Depreciation accounting: Meaning and importance, Method of depreciation Straight lines and written down values.					15
Recommended Readings: <ul style="list-style-type: none">• Goyal, B.K., & Tiwari, H.N. "Financial Accounting." Taxmann Publication Pvt. Ltd. New Delhi.• Tulsian, P.C. Financial Accounting, Pearson Education• Goel, D.K., Financial Accounting, Arya Publications, New Delhi (English & Hindi)• N L Ahuja. "Financial Accounting & Analysis Taxmann Publication, Pvt. Ltd. New Delhi• M.C. Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English & Hindi)• S.N. Maheshwari and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. (English & Hindi)• Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-1/SEMESTER-2

GENERIC ELECTIVE COURSE (GE) – MARKETING FOR BEGINNERS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: MARKETING FOR BEGINNERS	4	4	0	0	10+2	Nil
Course: GE 2.2			Course Title: MARKETING FOR BEGINNERS			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">• Understand the Modern marketing concepts• Providing knowledge about marketing mix, segmentation, targeting and positioning• Get clear idea of product planning, Diversification, Elimination and pricing strategies.• Summarize marketing of consumer goods, channels of distribution.						
Unit	Topic					No. of Hours
Unit I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors. Consumer buying process; Factors influencing Consumer buying decisions.					10
Unit II	Market Selection: Market segmentation– concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. marketsegmentation.					10
Unit III	Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development. Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing Policies and strategies.					15
Unit IV	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
Unit V	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.					10
Recommended Readings: <ul style="list-style-type: none">• Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A SouthAsian Perspective, Pearson Education.• Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK• Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio• Chhabra, T.N., Principles of Marketing, Sun India Publication.• McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D.Irwin.• Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation & Control, Cengage						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

GENERIC ELECTIVE COURSE (GE) – SALES PROMOTION AND PUBLIC RELATION						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: SALES PROMOTION & PUBLIC RELATION	4	4	0	0	10+2	Nil
Course: GE 3.1			Course Title: SALES PROMOTION & PUBLIC RELATION			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: <ul style="list-style-type: none">• After completing this course, the students will be able to distinguish among marketing and advertising terms and categorize business activities, such as production, management, and finance, and describe how these activities relate to marketing.• Providing knowledge about Creation of Advertisements, Advertising Strategy Planning.• Get clear idea of Advertising Media and Budget, Sales Promotion and Public Relations.						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept, Functions and Significance of Advertising; Advertising Communication System and Perception Process; Setting Advertising Objectives; The DAGMAR Approach.					12
Unit II	Advertising Strategy Planning: Need for Advertising Strategy Planning; Steps Involved in Developing Advertising Strategy; Considerations in Developing Advertising Strategy; Advertising Organisation – Factors Considered and Organisational Approaches; Advertising Agency – Role and Functions; Organization of Agency; Advertiser and Agency Relationship; Agency Compensation.					12
Unit III	Creation of Advertisements: Advertising Appeals – Concept, Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept, Functions and Principles.					12
Unit IV	Advertising Media and Budget: Advertising Media – Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget – Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness – Rationale and Techniques of Measurement.					12
Unit V	Sales Promotion and Public Relations: Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.					12
Recommended Readings: <ul style="list-style-type: none">• Kotler, Keller, Koshy And Jha “Marketing Management” 13th edition Pearson Education• Trehan Mukesh,Trehan Ranju, Advertising & Sales Management, Vikas Publishing House• Chunnawalla S.A.,Advertising, Sales & Promotion Management, Himalaya Publishing House• Belch,MA & Belch GE Advertising and Promotion, An Integrated Marketing Communication• Perspective, Sixth Edition, Tata McGraw Hill• Manendra Mohan, Advertising Management, Concept and Cases,Tata McGraw Hill Publication.• Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management,Pearson Publication Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-3

GENERIC ELECTIVE COURSE (GE) – E-COMMERCE						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: E-COMMERCE	4	4	0	0	10+2	Nil
Course: GE 3.2			Course Title: E-COMMERCE			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">Understand the basics of E-Commerce and Online BusinessUnderstand how technology is used for online businessUnderstand operations and legal aspects of E-Commerce.						
Unit	Topic					No. of Hours
Unit I	Introduction: Introduction to E-Commerce and Definition, E-Commerce-based activities, Goals of E-Commerce, Technical Components of E-Commerce& Functions. Advantages and Disadvantages of E-commerce, Scope of E-Commerce, Electronic Commerce Applications, Electronic Commerce and Electronic Business.					15
Unit II	Planning Online-Business: Nature and dynamics of the internet, Electronic business models: B2B, B2C, C2C, C2B. E-Commerce-pure online vs. brick-and-click business. Requirements for an online business					12
Unit III	Technology for Online-Business: Internet and its Evolution, IT Infrastructure, Middleware & Domain names. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.					10
Unit IV	Operations of E-Commerce: Online payment mechanism; Electronic Payment systems; Payment Gateways; Tools for promoting websites					10
Unit V	Security and Legal Aspects of E-Commerce: Threats in E-Commerce; Cyber Laws—Relevant provisions of Information Technology Act 2000, offenses, secure electronic records and digital signatures, Penalties.					13
Recommended Readings: <ul style="list-style-type: none">Arora, Shivani, E-Commerce, Taxmann Publication Pvt. Ltd, New Delhi.David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill EducationBharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill EducationPT Joseph, E-Commerce: An Indian Perspective, PHI LearningKK Bajaj and Debjani Nag, E-commerce, McGraw Hill EducationTN Chhabra, E-Commerce, Dhanpat Rai & Co.Sushila Madan, E-Commerce, TaxmannTN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.Note						
Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-2/SEMESTER-4

GENERIC ELECTIVE COURSE (GE) – FINANCE FOR NON-FINANCE EXECUTIVES						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: FINANCE FOR NON-FINANCE EXECUTIVES	4	4	0	0	10+2	Nil
Course: GE 4.1			Course Title: FINANCE FOR NON-FINANCE EXECUTIVES			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• To provide adequate knowledge to the students to familiarize non-finance executives with the essential of finance and investment.• Understanding investment Environment and concept of Return and Risk.• Understand Bond Valuation & role of Credit Rating agencies.• Examine Equity analysis approaches.• Develop insights in to two securities portfolio using Harry Markowitz model and understand CAPM.• Familiarize with Investors protection Framework.						
Unit	Topic					No. of Hours
Unit I	Introduction: Meaning and Importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long-term financing and short-term financing.					12
Unit II	Financial Analysis and Capital Budgeting: Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share. Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).					12
Unit III	Cost of Capital and Capital Structure: Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage.					12
Unit IV	Dividend Decision and Working Capital: Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance.					12
Unit V	Valuation of Securities: Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis.					12
Recommended Readings: <ul style="list-style-type: none">• Bhargav, B, K, Finance for Non-Finance Managers. Jaiko Publishing House.• Chandra, P. Finance Sense: Finance for Non-Finance executives. Tata McGraw Hill.• Gabriel Hawawini, Claude Viallet, Finance for Non-Finance Managers, Cengage Delmar Learning India Pvt Ltd.• Gene Siciliano, Finance for Nonfinancial Managers, (Briefcase Books Series), Tata McGraw Hill.• Tripathi, Vanita, Basic Financial Management” Taxmann Publication. Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-2/SEMESTER-4

GENERIC ELECTIVE COURSE (GE) – INTRODUCTION TO FOREIGN TRADE MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INTRODUCTION TO EXPORT IMPORT MANAGEMENT	4	4	0	0	10+2	Nil
Course: GE 4.2			Course Title: INTRODUCTION TO FOREIGN TRADE MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
<ul style="list-style-type: none">India’s external trade Comprehend the export promotional infrastructure in India and learn functions of export promotional organizations and also able to evaluate current Foreign Trade Policy of India						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept, Features and Importance of Foreign Trade; Types, Advantages and Limitations of Foreign Trade; Foreign Trade Vs. Home Trade; Problems Involved in Foreign Trade; Tariff and Non-Tariff Barriers; Trade Agreements; Important Classical and Modern Trade Theories.					12
Unit II	Foreign Exchange Management: Concept and Importance of Foreign Exchange; Determination of Foreign Exchange Rate-its Theories; Foreign Exchange Market-Functions and Means of Settlement of International Transactions; Types of Foreign Exchange Rates; Factors Influencing Foreign Exchange Rates; Foreign Exchange Control; Balance of Payments-Concept, Components and Importance of Balance of Payments.					12
Unit III	Foreign Trade Procedure and Documentation: Export Trade Procedure; Import Trade Procedure; Documents Involved in Export and Import Trade; Import and Export Duties; Custom Formalities; Organisation of Foreign Trade; Mercantile Agents in Foreign Trade; Export and Import Houses.					12
Unit IV	Credit and Financing of Foreign Trade: Need for and Importance of Financing of Foreign Trade; Kinds of Credit; Institutional Set-up for Financing of Foreign Trade in India; Modes of Payment under Foreign Trade; Risk Management in Foreign Trade and ECGC.					12
Unit V	India’s Foreign Trade: Broad Features, Composition and Direction of India’s Foreign Trade; Broad Features of Foreign Trade Policy; Organisational Set-up for Promotion of Foreign Trade; Export Assistance and Incentives; Government Agencies in Foreign Trade-STC, MMTC, etc.					12
Recommended Readings:						
<ul style="list-style-type: none">Black and Sundram- International business Environment prentice hall New DelhiSodersten-B.O. : International Economics Mac Millan LondonTayeb, Monis H: The Global Business Environment-An introduction sage publication New DelhiCharles, W.L. Hill and Arun K. Jain, International Business- Themes and issues in the Modern Global Economy London: Roultdge,Cherunilam, Francis, International Business: Text and cases, Prentice- Hall of India Ltd.Justin, Paul, International Business, Prentice-Hall of India Ltd						
Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – ORGANISATION BEHAVIOR						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: ORGANISATION BEHAVIOR	4	4	0	0	10+2	Nil
Course: GE 5.1			Course Title: ORGANISATION BEHAVIOR			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Analyze the behavior of individuals and groups in organizations in terms of the key factors that influence organization behavior.Critically evaluate the potential effects of important developments in the external environment on organizational behavior.Analyze organizational behavioral issues in the context of organizational behavior theories, models, and concepts.Manage conflict in organizational context and deal with stress.Demonstrate how the organizational behavior can integrate in understanding the motivation behind behavior of people in the organization.						
Unit	Topic					No. of Hours
Unit I	Organizational Behaviour: Concept and Approaches of OB, Influence of Socio-cultural environment of human behaviour, Models of Individual Behaviour, Personality, Perception, Learning, Motivation.					12
Unit II	Inter Personal and Group Behaviour: Interpersonal Behaviour, Individual Difference nature, Types and Causes, Group Dynamics-Formal & Informal Groups, Group Cohesiveness.					12
Unit III	Problems of Human Relations: Conflict-Types & Causes, Conflict Management, Employee Grievance Handling Discipline, Counseling.					12
Unit IV	Communication: Concept, Types, Process & Importance of Communication.					12
Unit V	Organisational Development & Change: OD-Concept, Process & Techniques, Organisational Change-Need, Process, Resistance to Change, Overcoming Resistance to Change.					12
Recommended Readings: <ul style="list-style-type: none">Luthans, Fred “Organisational Behaviour” IRWIN McGraw-Hill, 1998Robbins, Stephen P. “Organisational Behaviour” Prentice Hall of India, 1998.Singh Y.P., & Pradeep Kumar, Organisational Behaviour, Cyber Tech. Delhi.Aquinas P.G., Organisational Behaviour, Excel Books, Delhi.Ashwathappa K., Organisational Behaviour, Himalaya Publishing House.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

YEAR-3/SEMESTER-5

GENERIC ELECTIVE COURSE (GE) – E-BANKING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: E-BANKING	4	4	0	0	10+2	Nil
Course: GE 5.2			Course Title: E-BANKING			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">• Evaluate the importance of E-Banking.• Understand banking as core business function and basic principles of E-Banking & its products.• Capture dynamic realities of financial inclusion while emphasizing on various aspects of e-banking, prospecting and casa acquisition, complaint resolution.						
Unit	Topic					No. of Hours
Unit I	Introduction: Concept and definition of E- Banking, nature and scope of E- Banking, E-Banking components, E-Banking: Indian perspectives, traditional banking internet banking portals, challenges in E-Banking, Online banking and its benefits.					10
Unit II	E-Banking System: Mobile Banking Internet Banking, Secure, Hypertext, Transfer Protocol (SHTTP). Online delivery of financial products: Secure electronic Transaction (SET); Indian Payment Models.					15
Unit III	E-Banking Risks: Infrastructure problem; Lack of Skilled Manpower; Legal Framework, Socio Cultural Aspects; Money Laundering; Banking Frauds.					15
Unit IV	Electronic Payment System: RTGS, Electronic Fund Transfer, Electronic Money; ATM; Credit Card; Smart Cards. Electronic Payment Systems: E-Banking and digital signatures.					10
Unit V	Evaluation of E-Banking System: Advantages of E-Banking system, Limitations of E-Banking, Pre-requisites of E-Banking Future of E-Banking					10
Recommended Readings: <ul style="list-style-type: none">• Agrawal Kamlesh, N.: Internet Banking, Mac-Millan India Ltd. New Delhi.• Armor, Daniel.: E-Business Evolution, The Living and Working in an Interconnected World; Prentice Hall, US.• E-Banking : Indian Banking Association, India.• Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.• Bhaskar Bharat, Electronic Commerce: Framework, Technology and Application, McGraw Hill Education• Joseph PT, E-Commerce: An Indian Perspective, PHI Learning• Bajaj KK and Debjani Nag, E-commerce, McGraw Hill Education• Chhabra TN, E-Commerce, Dhanpat Rai & Co.• Madan Sushila, E-Commerce, Taxmann						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – CORPORATE SOCIAL RESPONSIBILITY						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: CORPORATE SOCIAL RESPONSIBILITY	4	4	0	0	10+2	Nil
Course: GE 6.1			Course Title: CORPORATE SOCIAL RESPONSIBILITY			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Examine the scope and complexity of CSR.• Demonstrate a multi-stakeholder perspective in viewing CSR activities.• Examine the vision and mission of the corporation for society at large.• Analyze the impact of CSR on Corporate culture.						
Unit	Topic					No. of Hours
Unit I	Introduction: Meaning and Definition of CSR, Factors affecting the growth of CSR Reasons for Social Responsibility CSR activities – Nature, types, impact on development programme corporate responsibility towards various group of stakeholders.					12
Unit II	CSR - Legislation in India and the world: Provision for Corporate Social Responsibility in Companies Act 2013 –Section 135 Scope for CSR Activities under Schedule VII					12
Unit III	Corporate Governance: Introduction, Historical Background Factors behind the origin of Corporate Governance Important issues and Need of Corporate Governance SEBI Code of Corporate Governance Corporate Governance in India.					12
Unit IV	Current Trends & Opportunities in CSR: Current Trends and Opportunities in CSR. CSR as Strategic business tool for sustainable development. Review of successful corporate initiatives and challenges of CSR					12
Unit V	Case Studies: Indian Organizations					12
Recommended Readings: <ul style="list-style-type: none">• Ankur Srivastava, Shruti Srivastava, Law & Practice Relating To Corporate Social Responsibility, Taxmann Publication Pvt Ltd., New Delhi.• Kloppers, H. & Kloppers, E. (2018) Identifying Commonalities in CSR Definitions: Some Perspectives. In Kiyomet Tunka, C & Roshima, S. (Eds.) Sustainability and Social Responsibility of Accountability Reporting systems (pp. 229-243). Springer.• Rajesh S. Kadakia, Corporate Social Responsibility Law & Practice, Taxmann Publication Pvt Ltd., New Delhi.• Porter and Kramer (2006). Strategy and Society. The link between competitive advantage and corporate social responsibility. Harvard Business Review.• Porter and Kramer (2011). Creating Shared Value. Harvard Business Review• Reidenbanch and Robin (1991). A conceptual model of corporate moral development. Journal of Business Ethics (10), 273—284						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – E-FILING OF INCOME TAX RETURNS						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: E-FILING OF INCOME TAX RETURNS	4	4	0	0	10+2	Nil
Course: GE 6.2			Course Title: E-FILING OF INCOME TAX RETURNS			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Understand the conceptual framework of E-Filing.• Get familiarity with E- Filing of different ITRs• Able to Make tax plan for individual.• Able to File E-TDS Return.						
Unit	Topic					No. of Hours
Unit I	Conceptual Framework- E-Return Filing- Meaning, Difference between E-filing and Regular Filing of Returns, Benefits & Limitations of E-filing, Types & Process of E-filing, Relevant Notifications, E-Registration & E-Verification of ITR					8
Unit II	Introduction to Income Tax: Basic terminology, Types of assesses, income taxable under different heads, Basics of computation of total income and tax liability, Deductions available from gross total income, Application for PAN card, Due date of filing of income tax return					15
Unit III	Preparation and filling of various ITRs					15
Unit IV	E-TDS & E-TCS- Introduction, Information Technology and Tax Administration, TAN, TIN, Basic Provisions of E-TDS & E-TCS, Form 26AS: Meaning, Importance, Steps to download Form 26AS					12
Unit V	E-Filing of TDS Returns- Introduction, Provision Regarding Returns of TDS, Types of Forms for Filing TDS Return, Exemption from TDS- form 13, 15G, 15H, Practice Workshop on E-filing of TDS Return					10
Recommended Readings: <ul style="list-style-type: none">• Singhania, V. K: Direct Tax Planning and Management, Taxman, N.Delhi• Singhania V. K: Direct Taxes Laws and Practices, Taxman, N. Delhi• Mehrotra HC: Direct Tax Planning• Bhagavath Prasad: Direct Tax Law and Practice						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – TOURISM MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: TOURISM MARKETING	4	4	0	0	10+2	Nil
Course: GE 7.1			Course Title: TOURISM MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none">• Learners tend to be proficient with the concepts, components, and functions of marketing.• Students will be familiarized with tourism specific marketing skills as well as the contemporary marketing practices adopted by tourism and allied industries.• They would gather wholesome idea of the impacts of ICT on tourism and related activities						
Unit	Topic					No. of Hours
Unit I	Evolution of Marketing: Marketing for Tourism-Tourism Product- Features of Tourism Marketing- Marketing Functions-Market Research-Tourism Marketing Mix					12
Unit II	Understanding the Market and the Consumer: Marketing Environment- Consumer Behaviour- Buyer Decision Process – Demand Forecasting - Market Segmentation – Targeting – Market Positioning.					12
Unit III	Ps of Marketing: Product Designing – Branding and Packaging – New Product Development – Product Life Cycle: Price: Strategies and Approaches; Place: Channels of Distribution, Promotion: Advertising – Sales Promotion – Publicity – Personal Selling; Other Ps: People, Physical Evidence and Process.					12
Unit IV	Marketing of Tourism & Related Activities: Global Marketing, Direct Marketing, Social Media& Digital Marketing, Green Marketing, Corporate Social Responsibility, Ethics & Consumerism - Trends in Tourism Marketing – Marketing of Destinations, Airlines, Hotels, Resorts, Travel Agencies, Events and other Tourism sub – Sectors and Products.					12
Unit V	Developing Marketing Skills for Tourism: Self-Motivation-Team Building- Personality Development-Creativity & Innovation-Innovative Products in Tourism-International Perspective and Contemporary Trends.					12
Recommended Readings:						
<ul style="list-style-type: none">• Chaudhary, M. (2010). Tourism Marketing. New Delhi: Oxford University Press.• Fyall, A., & Garrod, B. (2005). Tourism Marketing: A Collaborative Approach (Vol. 18). Bristol: Channel View Publications.• Kotler, P. (2006). Marketing Management. Delhi: PHI.• Stanton, W. J. (1999). Fundamentals of Marketing. New York: McGraw Hill.• Neelamegham, S. (1998). Marketing in India: Cases & Readings. New Delhi: Vikas.• Ramasamy, V.S., & Namakumar, S. (1990). Marketing Management: Planning & Control. New Delhi: Macmillan.•						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – INDUSTRIAL RELATION IN INDIA						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INDUSTRIAL RELATION IN INDIA	4	4	0	0	10+2	Nil
Course: GE 7.2			Course Title: INDUSTRIAL RELATION IN INDIA			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After completing this course, the students will be able to elaborate the concept of Industrial Relations, illustrate the role of trade union in the industrial setup. Learner will be able to outline the important causes & impact of industrial disputes and able to elaborate Industrial Dispute settlement procedures.						
Unit	Topic					No. of Hours
Unit I	Industrial Relation in India and Emerging Challenges: Industrial Relation in India -Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization.					12
Unit II	Trade Unionism and Collective Bargaining: Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts.					12
Unit III	Grievance Redressal and Discipline Mechanisms: Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms.					12
Unit IV	Industrial Conflict and Regulations of Industrial Disputes: Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes.					12
Unit V	Workers Participation and International Labor Organization: Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Success-full Participation; Limitation of Participation; Current Trends in Participation in Indian Industries; International Labor Organization-Genesis of ILO; the Philadelphia Charter; Membership and Organization; Major Activities of the ILO; Convention and Recommendation; ILO and India-Impact; Difficulties in the Adoption of Convention and Recommendations.					12
Recommended Readings:						
<ul style="list-style-type: none">• R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors,• R.L. Naulakha, Industrial Laws• Personnel & Human Resource Management – Text & Cases by P. Subba Rao• Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New• Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi Note- Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – CONSUMER PROTECTION						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: CONSUMER PROTECTION	4	4	0	0	10+2	Nil
Course: GE 8.1			Course Title: CONSUMER PROTECTION			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To provide adequate knowledge to the students for familiarize the student with of their rights as a consumer.Understanding the role of different agencies in establishing product and service standard.A comprehensive understanding on the Consumer Protection Laws and the rights of the Consumers in IndiaKnowledge about the enforcement mechanisms and current issues concerning consumer protection lawsUnderstanding on the ways of empowering the Consumers						
Unit	Topic					No. of Hours
Unit I	Introduction to Consumer Protection Laws and Rights: Overview of consumer protection: importance, scope, and evolution in India. Historical context of consumer protection laws: from the Consumer Protection Act, 1986 to the present. Definition of a consumer, goods, and services under consumer protection laws, Fundamental rights of consumers: right to safety, right to information, right to choose, right to be heard, and right to redressal					12
Unit II	Consumer Protection Laws in India: Detailed study of the Consumer Protection Act, 2019: objectives, key provisions, and amendments, Role and functions of consumer forums: District Consumer Disputes Redressal Forum, State Consumer Disputes Redressal Commission, and National Consumer Disputes Redressal Commission, Legal remedies available to consumers: filing complaints, seeking compensation, and enforcing consumer rights, Case studies of landmark consumer protection cases in India					12
Unit III	Regulatory Authorities and Enforcement Mechanisms: Role of regulatory authorities in enforcing consumer protection laws: Central Consumer Protection Authority (CCPA), Bureau of Indian Standards (BIS), and Food Safety and Standards Authority of India (FSSAI), Consumer awareness and education initiatives: consumer helplines, awareness campaigns, and consumer rights organizations, Inspection, investigation, and prosecution of violations: powers and responsibilities of regulatory bodies and law enforcement agencies, Challenges and reforms in consumer protection enforcement in India					12
Unit IV	Emerging Issues in Consumer Protection: Emerging trends and challenges in consumer protection: e-commerce, digital transactions, product safety, and misleading advertisements, Role of technology in enhancing consumer protection: online dispute resolution platforms, consumer complaint portals, and consumer grievance redressal apps, International perspectives on consumer protection: comparative analysis of consumer protection laws and best practices, Case studies of recent consumer protection issues and their resolution					12
Unit V	Consumer Empowerment and Advocacy: Consumer empowerment through education and awareness: consumer rights literacy programs, workshops, and seminars, Role of consumer advocacy groups and NGOs in protecting consumer rights: lobbying, advocacy campaigns, and legal assistance, Corporate social responsibility (CSR) initiatives for consumer protection: product quality assurance, ethical marketing practices, and customer satisfaction, Strategies for enhancing consumer empowerment and advocacy in India					12
Recommended Readings: <ul style="list-style-type: none">Consumer Protection Law & Practice, Taxmann Publication Pvt. Ltd., New Delhi."Consumer Protection Laws: Issues and Challenges" by S. Ravichandran (Eastern Book Company, 2019)"Consumer Protection Laws in India: Theory and Practice" by Avtar Singh (LexisNexis, latest edition)"Enforcement of Consumer Protection Laws in India: Trends and Perspectives" by K.S. Suresh (LexisNexis, 2019)"Consumer Protection in the Age of E-Commerce: Issues and Solutions" by P.K. Das (Oxford University Press, 2019)"Empowering Consumers: Strategies for Consumer Advocacy" by K. Ramaswamy and Jyotsna Bhatnagar (SAGE Publications India, 2021)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – INVENTORY MANAGEMENT						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INVENTORY MANAGEMENT	4	4	0	0	10+2	Nil
Course: GE 8.2			Course Title: INVENTORY MANAGEMENT			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Comprehend the dynamics of inventory management’s principles, concepts, and techniques as they relate to the entire supply chain (customer demand, distribution, and product transformation processes),Understand the methods used by organizations to obtain the right quantities of stock or inventory,Familiarize themselves with inventory management practices						
Unit	Topic					No. of Hours
Unit I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.					12
Unit II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.					12
Unit III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital					12
Unit 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					12
Unit V	Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.					12
Recommended Readings: <ul style="list-style-type: none">Muller M. (2011), Essentials of Inventory Management, AMACON.Narayan P. (2008), Inventory Management, Excel Books.Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

YEAR-5/SEMESTER-9

GENERIC ELECTIVE COURSE (GE) – TOURISM IN UTTARAKHAND						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: TOURISM IN UTTARAKHAND	4	4	0	0	10+2	Nil
Course: GE 9.1			Course Title: TOURISM IN UTTARAKHAND			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to:						
<ul style="list-style-type: none">• Get information of tourist places of Uttarakhand and will know about the background elements of tourism resources of Uttarakhand• Establishing world class infrastructure, attracting private sector for infrastructure development and identifying new tourism destination.• Gives the knowledge of religious and pilgrimage sites.						
Unit	Topic					No. of Hours
Unit I	Profile of Uttarakhand: Background of the State: Geographical Features, Area, Land Use & Habitation Pattern, Population, State’s infrastructure: Health, Education, Roads, Power, Water Resources and Mineral Resources; Structure of the Economy: GDP, Per Capita Income, Industrial Investments, An Overview of Primary, Secondary and Tertiary Sector of Uttarakhand.					12
Unit II	Social and Cultural Heritage; Important caste and tribes, Main dances, Fairs and Festival, Handicrafts, Tradition, Main Cusin. Important Monuments, Museums and Historical Sites, Folk Traditions, art and Craftsmanship					12
Unit III	Religious and Spiritual Heritage: Spiritual Tourism in Uttarakhand Background of historical tourism, important places- Haridwar, Rishikesh, Jageshwar, Chardham in Uttarakhand, Panch Prayag, Hemkund, panch Badri, panch kedar.					12
Unit IV	Nature Based Tourism Activities – Existing Resource, use Patterns and Further Prospects; Effective and Potential Destinations for Mountaineering and Rock-Climbing; Trekking– Trends and Opportunities; River Running- Status and Scope; Parks, Sanctuaries and Wildlife Tourism					12
Unit V	Organizational and Planning: State Department of Tourism– Organization, Policies and Performance; ‘Garhwal’ and ‘Kumaon’ Mandal Vikas Nigam- Role and Contribution in Promotion of Tourism in Uttarakhand; Prevailing International and Domestic Tourist Traffic Trends and Growth Prospects					12
Recommended Readings:						
<ul style="list-style-type: none">• Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English)• Bhatt, K.N; Uttarakhand: Ecology, Economy & Society;• Kafaltia, Himanshu &Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd.• Uttranchal ‘the abode of gods’• Uttranchal me Paryatan naye chitize – Dr. Harimohan.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) –LOGISTICS CONCEPTS AND PLANNING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: LOGISTICS CONCEPTS AND PLANNING	4	4	0	0	10+2	Nil
Course: GE 9.2			Course Title: LOGISTICS CONCEPTS AND PLANNING			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Understand the scope of logistics and supply chain management in business.Explain the core and support activities in logistics.Examine logistical integration hierarchy& various issues in logistics integration.Explain the logistical performance cycles, channel participants and supply chain relationships.Analyze risks involved in logistics re-engineering.						
Unit	Topic					No. of Hours
Unit I	Introduction Logistics: Introduction – Scope of logistics in business, Logistics and Supply Chain Management, Core and support activities of logistics; Logistical integration hierarchy; Integrated Logistics; Operating objectives; Barriers internal integration; Logistical performance cycles; Supply chain relationships– Channel participants, Channel structure, Basic functions, Risk, power and leadership.					12
Unit II	Logistics System Design: Logistics reengineering, Logistical environmental assessment, Time based logistics, Anticipatory and Response based strategies, Alternative strategies, Logistical operational arrangements, Time based control techniques; Integration theory – Location structure, Transportation economies, Inventory economies, Formulating logistics strategy.					12
Unit III	Logistics Strategy and Planning: Logistics planning triangle, Network appraisal; Guidelines for strategy formulation – total cost concept, Setting customer service level, Setting number of warehouses in logistics system, Setting safety stock levels, Differential distribution, Postponement, Consolidation, Selecting proper channel strategy					12
Unit IV	Inventory and Purchasing: Review – Inventory and purchasing decisions; Multi facility location problems – Exact method, Heuristic methods, other methods; Logistics planning and design – Feasibility analysis, Project planning, Assumptions and data collection, Analysis, Development of recommendation, Implementation.					12
Unit V	Location Decisions: Planning and design techniques – Logistics adhoc analysis, Location analysis, Inventory analysis, Transportation analysis.					12
Recommended Readings: <ul style="list-style-type: none">Pierre A. David International Logistics: the Management of International Trade Operations 5th Edition 2017.R.H.Ballou, Business Logistics Management, Prentice-Hall, 2004John J. Coyle, Edward J. Bardi and C. John Langley Jr., The Management of Business Logistics - A supply chain Perspective, Thomson Business Information, 10th edition 2016.Vinod V. Sople, Logistics Management, Pearson Education, 2nd edition 2009Krishnaveni Muthiah (1999) Logistics Management & World Sea borne Trade, Himalaya Publishing House, Mumbai.Satish C. Ailawadi & Rakesh Singh (2013) Logistics Management, Second Edition edition Prentice-Hall of India Pvt Ltd., New Delhi.						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – SOCIAL MEDIA MARKETING						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: SOCIAL MEDIA MARKETING	4	4	0	0	10+2	Nil
Course: GE 10.1			Course Title: SOCIAL MEDIA MARKETING			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Outcomes:						
After studying this course, the students will be able to: <ul style="list-style-type: none">• Evaluate the role of social media in marketing, advertising and public relations.• Assess the optimal use of various social media platforms for social media marketing.• Analyse the importance of social media for developing an effective marketing plan, and assess ways to measure its performance.• Describe practical skills required for creating and sharing content through online communities and social networks.• Demonstrate and appreciate social media ethics to use social media spaces effectively.						
Unit	Topic					No. of Hours
Unit I	Introduction to Social Media Marketing: Social Media Marketing-Concept and Importance. Social Media Platforms- Online communities and Forums; Blogs and Microblogs, Social Networks, other contemporary social media platforms: Goals, Role in Marketing and Use as listening tools. Trends in SMM. Social Media Influencers.					15
Unit II	Social media marketing Plan and Performance Measurement: SMM Plan- Setting Goals, Determining Strategies, Identifying Target Market, Selecting Tools, Selecting Platforms, Implementation: Measuring Effectiveness - Conversion rate, amplification rate, applause rate: on page and on post level.					15
Unit III	Content Creation and Sharing using Case Campaigns: Blogging, Streaming Video and Podcasting: Criteria and approach-70/20/10 with risk variants, 50-50 content, Brand Mnemonic, Brand story. Contextualising content creation. Social Media Ethics.					15
Unit IV	Collaborative Marketing & Crowdsourcing - Consumer-generated content (Encouraged Organic), New Technologies – Chat Bots/Messenger Bots and Artificial Intelligence					15
Recommended Readings:						
<ul style="list-style-type: none">• Blanchard, O. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organization. United Kingdom: Pearson Education.• Charlesworth, A. (2014). An Introduction to Social Media Marketing. United Kingdom: Taylor & Francis.• Johnson, S. (2020). Social Media Marketing: Secret Strategies for Advertising Your Business and Personal Brand on Instagram, YouTube, Twitter, And Facebook. A Guide to being an Influencer of Millions. Italy: AndreaAstemio.• Mathur,V. & Arora,S. Digital Marketing PHI Learning• McDonald, J. (2016). Social Media Marketing Workbook: How to Use Social Media for Business. United States: CreateSpace Independent Publishing Platform.• Parker, J., Roberts, M. L., Zahay, D., Barker, D. I., Barker, M. (2022). Social Media Marketing: A Strategic Approach. United States: Cengage Learning.• Social Marketing in India 1st Edition (Sameer Deshpande, Philip Kotler, Nancy R. Lee)						
Note-Latest edition of the text books should be used.						
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.						
Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in						

GENERIC ELECTIVE COURSE (GE) – INNOVATION & ENTREPRENEURSHIP						
No. of Hours-60						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
GE: INNOVATION & ENTREPRENEURSHIP	4	4	0	0	10+2	Nil
Course: GE 10.2			Course Title: INNOVATION & ENTREPRENEURSHIP			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Identify and comprehend the concepts of creativity, innovation and invention in various contexts.Enrich their theoretical and conceptual foundations in entrepreneurship.Gain hands-on experience that shall empower them to identify business and social opportunities and venture in the entrepreneurial landscape.Prepare themselves to take informed decisions in establishing start-ups and ongoing innovation in organisations.						
Unit	Topic					No. of Hours
Unit I	Concepts of Entrepreneurship, Innovation & Social Entrepreneurship: Introduction to Entrepreneurship & social Entrepreneurship, Fundamentals of Innovation & Go to market thinking, The Entrepreneurial mind-set, corporate entrepreneurship, Generating and exploiting new entries, social impact innovation save world					10
Unit II	Understanding Creativity: Understanding the concept and process of creativity; students exploring within themselves the nature of the creative process; approaches to understanding creativity, differentiate between invention and innovation, understanding entrepreneurial mindset and skills (creativity, decision making, risktaking behaviour, networking) and entrepreneurship in different contexts (eg. Social, Cooperative, Commercial, Public, Not for Profit organisations), Case studies of some successful innovations/start-ups					12
Unit III	Ideation: Identifying a specific problem through observation, contemplation, networking and research, Generating ideas for problem solving using mind mapping, brainstorming, focus groups, idea generation tool kit, Learning through failures of others- case studies of some ventures that could not sustain					14
Unit IV	Understanding the business: Building a business plan using the lean canvas model, Understanding customers/stakeholders and evaluating the business plan through survey/questionnaire/interview/secondary research, Designing, prototyping and iteration, Networking and growth strategies, Building and managing organisations, Role of leadership and team based culture					14
Unit V	Venturing Forth: Financing the innovation: pitching and communicating the idea, Sources of finance: crowdfunding, venture capital, equity funds, angel investing, borrowing (including government initiatives, bank and public funded schemes), Various forms of IPR (patent, copyright, trademark, geographical indication, industrial design), Setting and scaling up, Entrepreneurial resilience and ongoing creativity					10
Recommended Readings: <ul style="list-style-type: none">The Innovator's DNA: Mastering the Five Skills of Disruptive Innovators, Jeff Dyer, Hal Gregersen, C.M. Christensen, Harvard Business Review Press, 2011Design Thinking: Business Innovation, Mauricio Vianna, Ysmar Vianna, Isabel K. Adler, Brenda Lucena, Beatriz Russo, MJV Press, 1st Electronic Edition, 2011Contemporary Strategy Analysis: Text and Cases, Robert M Grant, Wiley, 9th Edition, 2016 Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in						

DETAILED SYLLABUS OF SKILL ENHANCEMENT COURSES (SEC) Proposed by Department of Commerce

Year	Semester	Title of Papers/Courses	Credit
1	I	Personal Financial Planning	2
	II	Digital Marketing	2
2	III	Investing in Stock Markets	2
	IV	Level 1 *Certificate in BFSI – Architecture	2
3	V	Level 2 *Certificate in Mutual Fund	2
	VI	# Entrepreneurship and New Venture Creation	2

#This course will be run and manage under the DUY Uttarakhand under the guidance of EDI Ahmedabad.

* This course will be run and manage subject to the Skill Development Project GAURAV (Giving of Additional Upskilling Resources and Value for Youth) launched by Govt. of Uttarakhand.

YEAR-1/SEMESTER-1

SKILL ENHANCEMENT COURSES (SEC)- PERSONAL FINANCIAL PLANNING						
No. of Hours-30						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC: Personal Financial Planning	2	2	0	0	10+2	Nil
Course: SEC			Course Title: Personal Financial Planning			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Objective:						
<ul style="list-style-type: none">• The course aims to familiarize learners with different aspects of personal financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.						
Course outcome:						
<ul style="list-style-type: none">• understand the meaning and appreciate the relevance of financial planning.• understand the concept of investment planning and its methods.• examine the scope and ways of personal tax planning.• analyse insurance planning and its relevance.• develop insight into retirement planning and its relevance.						
Unit	Topic					No. of Hours
Unit I	Introduction to Financial Planning: Financial goals, steps in financial planning, budgeting incomes and payments, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline, setting alerts and maintaining sufficient funds for fixed commitments.					6
Unit II	Investment Planning: Process and objectives of investment, concept and measurement of return & risk for various asset classes, measurement of portfolio risk and return, diversification & portfolio formation. Gold bond; Real estate; Investment in greenfield and brownfield Projects; Investment in fixed income instruments, financial derivatives & commodity market in India. Mutual fund schemes; International investment avenues. Currency derivatives and digital currency					8
Unit III	Personal Tax Planning: Tax structure in India for personal taxation, Scope of personal tax planning, exemptions and deductions available to individuals under different heads of income and gross total income. General provisions of the Income-tax Act, 1961, tax avoidance versus tax evasion.					6
Unit IV	Insurance Planning: Need for insurance. Life insurance, health insurance, property insurance, credit life insurance and professional liability insurance.					5
Unit V	Retirement Benefits Planning: Retirement planning goals, process of retirement planning, Pension plans available in India, Reverse mortgage, Estate planning.					5
Recommended Readings:						
<ul style="list-style-type: none">• Halan, M. —Let’s Talk Money: You’ve Worked Hard for It, Now Make It Work for You Harper Collins Publishers, New York.• Indian Institute of Banking & Finance. —Introduction to Financial Planning Taxmann Publication, New Delhi.• Keown A.J. —Personal Finance Pearson, New York.• Madura, J. —Personal Finance , Pearson• Pandit, A. —The Only Financial Planning Book that You Will Ever Need Network 18 Publications Ltd., Mumbai.• Sinha, M. —Financial Planning: A Ready Reckoner McGraw Hill Education, New York.• Tripathi, V. —Fundamentals of Investment Taxmann Publication, New Delhi.						

YEAR-1/SEMESTER-2

SKILL ENHANCEMENT COURSES (SEC)- DIGITAL MARKETING						
No. of Hours-30						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisiteof the Course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC: Digital Marketing	2	2	0	0	10+2	Nil
Course: SEC			Course Title: Digital Marketing			
Max. Marks: As per Univ. rules			Min. Passing Marks: Asper Univ. rules			
Course Objective: <ul style="list-style-type: none">To develop an understanding of digital marketing and formulate plan and strategies related to digital marketing.						
Course outcome: After learning of the course, the students will be able: <ul style="list-style-type: none">To know about Digital MarketingTo understand about different modes of digital marketing with their influences.						
Unit	Topic					No. of Hours
Unit I	Introduction to Digital Marketing: Evolution of digital Marketing, Traditional vs Digital Marketing, Digital Marketing Channels, Digital Marketing Plan, Digital Marketing Strategy, Digital Marketing Application and Benefits, Digital Marketing in India					6
Unit II	The Consumer and Digital Marketing: Consumer Behaviour on internet, Impact of Digital Technology on Consumer Behaviour, Attributes of online buying behavior, Marketing Intelligence from user’s online data understanding consumer demands, brand building on web.					8
Unit III	Social Media Marketing: Social Networking, Objectives of Social Media Strategy, Building social media strategy, Types of Social media marketing, Facebook marketing, LinkedIn marketing, Instagram marketing, You tube Marketing, Twitter Marketing,					8
Unit IV	Emerging Platforms of digital marketing: E-mail marketing, Mobile marketing, Video Marketing, Artificial intelligence and virtual Reality in Digital Marketing.					8
Recommended Readings: <ul style="list-style-type: none">Gupta Seema (2020), Digital Marketing, Mc Graw Hill Publications.Puthussery Antony (2020), Digital Marketing. Notion Press.Bhatia Puneet (2019), Fundamentals of Digital Marketing, Pearson Publications.Greenstein, Electronic Commerce, Tata McGraw Hill, New Delhi.Norton, Peter: Introduction to Computer 4/E, Tata McGraw Hill (P) Ltd., New Delhi.						

SKILL ENHANCEMENT COURSES (SEC)- INVESTING IN STOCK MARKETS						
No. of Hours-30						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC: Investing in Stock Markets	2	2	0	0	10+2	Nil
Course: SEC			Course Title: Investing in Stock Markets			
Max. Marks: As per Univ. rules			Min. Passing Marks: As per Univ. rules			
Course Objective: <ul style="list-style-type: none">The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.						
Course outcome: After completion of the course, learners will be able to: <ul style="list-style-type: none">explain the basics of investing in stock market, the investment environment as well as risk & return.analyse the Indian securities market including the derivatives market.examine the EIC (economic, industry and company) framework.conduct fundamental analysis.conduct technical analysis.analyse the mutual funds market.						
Unit	Topic					No. of Hours
Unit I	Basics of Investing Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off, Types of investing and investors. Avenues of investments - Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets - primary Market, secondary Market and derivative market. Responsible Investment.					6
Unit II	Fundamental Analysis Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, eva). Understanding the shareholding pattern of the company.					8
Unit III	Technical Analysis Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.					6
Unit IV	Indian Stock Market Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options), Market Participants: stock broker, investor, depositories, clearing house, stock exchanges. role of stock exchange, stock exchanges in India BSE, NSE and MCX. Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.					5
Unit V	Investing in Mutual Funds Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds. Factors affecting the choice of mutual funds. CRISIL mutual fund ranking and its usage. Calculation and use of Net Asset Value.					5
Recommended Readings: <ul style="list-style-type: none">Chandra, P. —Investment Analysis and Portfolio Management Tata McGraw Hill Education, New DelhiChaturvedi S., Kaur G., Singh A. & Kaur J. —Investing in Stock Markets Scholar Trust Press.Kevin, S. —Security Analysis and Portfolio Management PHI Learning, Delhi.Kumar V., Kumar N., and Sethi R. —Investing in Stock Markets Ane Books.Pandian, P. —Security Analysis and Portfolio Management Vikas Publishing House, New Delhi.Ranganatham, M., & Madhumathi, R. —Security Analysis and Portfolio Management Pearson Education, India.Singh J.K. and Singh A.K. —Investing in Stock Markets A K Publications, Delhi.Tripath V. & Pawar N. —Investing in Stock Markets Taxmann Publications						

YEAR-2/SEMESTER-4

SKILL ENHANCEMENT COURSES (SEC)						
Level 1: CERTIFICATE IN BFSI – ARCHITECTURE						
(Successful students at this stage would also be awarded certificate from NSE Academy)						
No. of Hours-20						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Viva-Voce		
SEC: Certificate in BFSI– Architecture	2	1	0	1	10+2	Nil
Course: SEC			Course Title: Certificate in BFSI– Architecture			
Max. Marks: Asper the guidelines of Project GAURAV/Univ. rules			Min. Passing Marks: Asper the guidelines of Project GAURAV/Univ. rules			
Course Objective:						
<ul style="list-style-type: none">Understand the structure and components of the BFSI sector.Analyze the roles and functions of different financial institutions.Evaluate the significance of financial services and their impact on the economy.						
Course outcome:						
After completion of the course, learners will be able to:						
<ul style="list-style-type: none">Remembering, Understanding, Applying, Analyzing and Evaluating the key concepts and other aspects of different course content of level 1 course of CERTIFICATE IN BFSI – ARCHITECTURE						
Unit	Topic					No. of Hours
Unit I	BFSI Architecture: Introduction to the BFSI sector, Banking operations and services, financial services, Insurance, KYC Revolution- A practical approach, Case studies, Role play					20
Unit II	INVESTING IN MUTUAL FUNDS: Basics of mutual funds, Investment strategy and Analysis, Mutual fund transactions, Monitoring and Evaluating Mutual fund Investments, Distributor Module, Case Study, Role Play					
Unit III	INVESTING IN CAPITAL MARKETS: Introduction to capital markets Stock market Investment basics, Investment Psychology and behaviour, Practical Approach, Case Study					
Unit IV	INCOME TAX AND GST FOR SECURITIES: Income tax regulations for securities, Goods and Service Tax (GST) for securities, Cast Study					
Unit V	FIN-TECH: Overview of Fin Tech in India, Emerging trends and Technology Robo-advisory and algorithmic trading, Case Study					
Note: for details about the course content and other information like learning objectives and learning outcomes etc.; see the level 1 course proposed under project GAURAV.						

YEAR-3/SEMESTER-5

SKILL ENHANCEMENT COURSES (SEC) Level 2: CERTIFICATE IN MUTUAL FUND (Students passing the regulatory exams will also receive the certificates issued by regulators)						
No. of Hours-30						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Credit distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC: Certificate in Mutual Fund	2	2	0	0	10+2	Nil
Course: SEC			Course Title: Certificate in Mutual Fund			
Max. Marks: As per the rules and regulation of NISM / Project GAURAV//Univ. rules			Min. Passing Marks: As per the rules and regulation of NISM / Project GAURAV//Univ. rules			
Course Objective:						
<ul style="list-style-type: none">Understand the structure and components of the BFSI sector.Analyze the roles and functions of different financial institutions.Evaluate the significance of financial services and their impact on the economy.						
Course outcome:						
After completion of the course, learners will be able to:						
<ul style="list-style-type: none">Remembering, Understanding, Applying, Analyzing and Evaluating the key concepts and other aspects of different course content of level 2 course of CERTIFICATE IN BFSI – ARCHITECTURE						
Unit	Topic					No. of Hours
Unit I	Understanding the Investment Landscape					30
Unit II	Legal and Regulatory Framework in Mutual Funds					
Unit III	Taxation and Net Asset Value (NAV) Pricing					
Unit IV	Investor Services and Performance Benchmarking					
Unit V	Exam Strategy and Practical Application					
Note: for details about the course content and other information like learning objectives and learning outcomes etc.; see the level 2 course proposed under project GAURAV.						

YEAR-3/SEMESTER-6

SKILL ENHANCEMENT COURSES (SEC) ENTREPRENEURSHIP AND NEW VENTURE CREATION						
No. of Hours-50						
CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE						
Course Title	Credits	Hour distribution of the Course			Eligibility criteria	Pre-requisite of the Course (if any)
		Lecture	Tutorial	Practical/Practice		
SEC: Certificate in Mutual Fund	2	30	5	15	10+2	Nil
Course: SEC			Course Title: Entrepreneurship and New Venture Creation			
Max. Marks: As per the rules and regulation of DUY Uttarakhand under the guidance of EDI Ahmedabad//Univ. rules			Min. Passing Marks: As per the rules and regulation of DUY Uttarakhand under the guidance of EDI Ahmedabad//Univ. rules			
Course Objective: <ul style="list-style-type: none">Aimed at enhancing entrepreneurial skills among students in Uttarakhand.Creation of new enterprises and diversification of existing one						
Course outcome: After completion of the course, learners will be able to: <ul style="list-style-type: none">Tools to identify/evaluate opportunities and acquire/manage resourcesTools to analyse business context and risksAnalytical frameworks for understanding competitive/market dynamicsGuidelines for developing a market-entry strategyFinancial tools for estimating economic viabilityCriteria for making go/no-go decisions to start/approve new venturesUnderstanding of financial options and frameworksTools for maximizing marketing opportunitiesTools for identifying resource requirements and building capabilitiesStrategies for achieving/sustaining competitive advantage.						
Unit	Topic					No. of Hours
Unit I	Introduction To Entrepreneurship					50
Unit II	Ecosystem For New Venture					
Unit III	Building Business Models					
Unit IV	Final Project Business Plan					
Unit V	Small Business Management					
Note: for details about the course content and other information like learning objectives, learning outcomes & course content etc.; see the website of DUY Uttarakhand/EDI Ahmedabad.						