

**FACULTY OF COMMERCE &  
MANAGEMENT**

**SRIDEV SUMAN UTTARAKHAND  
VISHWAVIDHYALAYA,  
BADSHAHITHAUL, TEHRI-GARHWAL**



**Syllabus**

**For**

**Vocational Course**

**in accordance with**

**New Education Policy-2020**

**(Effective from 2022-23 and onwards)**

**B.O.S. held on 10.08.2022**

*3/1/2023*  
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**Board of Studies in Faculty of Commerce & Management**

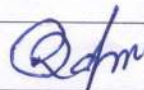
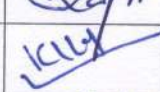
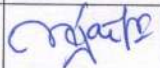
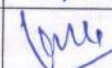
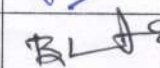
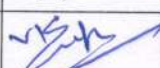

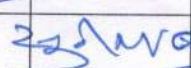

**Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithaul, Tehri-Garhwal**

**(Pt. Lalit Mohan Sharma Campus Rishikesh)**

Proceedings of First Annual Meeting of Board of Studies  
in accordance with

**National Education Policy 2020**

Following the provisions specified in National Education Policy 2020 for the new academic curriculum (Syllabii), for the modifications and additions in the Syllabii as per section of 13(7) and section of 35 (1) University Statutes, the constitution of the Board of Studies in Commerce & Management, Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithaul, Tehri-Garhwal (Pt. Lalit Mohan Sharma Campus Rishikesh) is hereby notified by Honorable Vice- Chancellor as follows vide notification 06/SDSUV/Administration / 2022 dated 6<sup>th</sup> August 2022.

| SR. No | Person and Affiliation       | Designation    | Signature   |
|--------|------------------------------|----------------|---|
| 1      | Prof. R.M. Patel (Dean)      | Chairperson    |  |
| 2      | Prof. Kanchan Lata Sinha     | Faculty Member |  |
| 3      | Dr. Vijay Prakash Srivastava | Faculty Member |  |
| 4      | Dr. V.N. Gupta               | Faculty Member |  |
| 5      | Dr. Bharat Singh             | Faculty Member |  |
| 6      | Dr. V.K. Gupta               | Faculty Member |  |
| 7      | Dr. Dharmendra Kumar         | Faculty Member | -   |
| 8      | Dr. C.S. Negi                | Faculty Member |  |
| 9      | Dr. S.K. Batra               | Invited Member |  |
| 10     | Prof. Satpal Singh Sahni     | P.G. Principal |  |
| 11     | Prof. V.N. Sharma            | P.G. Principal | -   |

|    |                       |                |   |
|----|-----------------------|----------------|---|
| 12 | Prof. A.K. Tiwari     | P.G. Principal |  |
| 13 | Prof. R.P. Singh      | Director IIRS  | -   |
| 14 | Prof. H.C. Purohit    | V.C. Nominee   | -   |
| 15 | Prof. R.C. Dangwal    | V.C. Nominee   | -   |
| 16 | Prof. N.P. Maheshwari | V.C. Nominee   |  |

Registrar

  
Dean

(Faculty of Commerce & Management)

## Question Paper Pattern

Time: 3 hrs

Marks: 100 (End Semester: 75 & Sessional : 25)

This question paper consists of two sections, 'A', & 'B'. Section 'A' consists of eight short-answer type questions, out of which students have to attempt **any five** questions. Each question of section 'A' is of 6 marks. Section 'B' consists of six long answer type questions, students have to attempt **any three** questions. Each question of section 'B' is of 15 marks.

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| <b>Programme:</b>  |  | <b>Year:</b>  | <b>Semester:</b> |
|--|--|---|------------------|
| <b>Subject: Commerce</b>   |  |   |                  |
| <b>Course Code: VoC-1</b>  |  | <b>Course Title: E- Commerce</b>  |                  |
| <b>Objective</b> – To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.  |  |   |                  |
| <b>Credits: 3</b>  |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |                  |
| <b>Max. Marks: 25+75</b>   |  | <b>Min. Passing Marks: 10+30</b>  |                  |
| <b>Total No. of Lectures: 45</b>   |  |   |                  |
| Unit   | Topics   |   | No. of Lectures  |
| I  | <b>Introduction</b><br>Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, E-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind E-Commerce.<br><br><b>Infrastructure of E-Commerce</b> (internet, intranet, extranet, introduction to broadband technology and World Wide Web) |   | 15               |
| II   | <b>Security and Encryption</b><br>Need and concepts, the E-Commerce security environment: (dimension, definition and scope of e security) security threats in the E-Commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients)       |   | 15               |
| III  | <b>E-payment System.</b><br>Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money) digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting) risks involved in e-payments.  |   | 15               |
| <b>Suggested Readings:</b>   |  |   |                  |
| 1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.<br>2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education.<br>3. Bharat Bhaskar, Electronic Commerce : Framework, Technology and Application, 4 <sup>th</sup> Ed., McGraw Hill Education.<br>4. PT Joseph, E-Commerce : An Indian Perspective, PHI Learning<br>5. KK Bajaj and Debjanin Nag, E-commerce, McGraw Hill Education<br>6. TN Chhabra, E-Commerce, Dhanpat Rai & Co.<br>7. Sushila Madan, E-Commerce, Taxmann<br>8. TN Chhebra, Hem Chand Jain and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co. |  |   |                  |
| <b>Note:</b> Latest edition of text books may be used.   |  |   |                  |

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|---|---|---|------------------------|
| <b>Programme:</b>   |   | <b>Year:</b>  | <b>Semester:</b>       |
| <b>Subject: Commerce</b>  |   |   |                        |
| <b>Course Code: VoC-2</b>   |   | <b>Course Title: ENTREPRENEURSHIP</b>   |                        |
| <b>Objective</b> –The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.   |   |   |                        |
| <b>Credits: 3</b>   |   | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |                        |
| <b>Max. Marks: 25+75</b>  |   | <b>Min. Passing Marks: 10+30</b>  |                        |
| <b>Total No. of Lectures: 45</b>  |   |   |                        |
| <b>Unit</b>   | <b>Topics</b>   |   | <b>No. of Lectures</b> |
| <b>I</b>  | <b>Unit 1 : Foundation of Entrepreneurship</b><br>Concept and need of entrepreneurship, Characteristics and types of entrepreneurship, charm of becoming an entrepreneur, Entrepreneurship as a career, Entrepreneurship as a style of management, Changing role of the entrepreneur, Entrepreneurial traits, Factors affecting entrepreneur. |   | <b>9</b>               |
| <b>II</b>   | <b>Unit 2 : Theories of Entrepreneurship</b><br>Influences on entrepreneurship development, External influences on entrepreneurship development: socio-cultural, political and economical, Personal entrepreneurial success and failure, Reasons and remedies, Women entrepreneurs, Challenges and achievements of women entrepreneurs.       |   | <b>9</b>               |
| <b>III</b>  | <b>Unit 3 : Entrepreneurial Motivation and Competencies</b><br>Meaning of entrepreneurial motivation, Motivation cycle of process, Entrepreneurial motivating factors, Changes in entrepreneurial motivation, Entrepreneurial motivation behaviour.   |   | <b>9</b>               |
| <b>IV</b>   | <b>Unit 4 :Opportunities Identification and Selection</b><br>Need for opportunities identification and selection, Environmental dynamics and changes, Business Opportunities in various sectors, Identification of business opportunities, opportunity selection.   |   | <b>9</b>               |
| <b>V</b>  | <b>Unit 5 :Business Planning Process</b><br>The business plan as an entrepreneurial tool, Elements of business planning, Objectives, Market analysis, Development of product/idea, Marketing, Finance, Organization and management, Ownership Critical risk contingencies of the proposal, Scheduling and milestones.                         |   | <b>9</b>               |
| <b>Suggested Readings:</b>  |   |   |                        |
| <ol style="list-style-type: none"> <li>1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.</li> <li>2. Hisrich Robert, Michael Peters, Shepherd Dean, Entrepreneurship, McGraw-Hill Education</li> <li>3. Desai Vasant, Dynamic of Entrepreneurial Development and, Management. Mumbai, Himalaya Publishing House.</li> <li>4. Dollinger Mare J., Entrepreneurship: Strategies and Resources. Illinois, Irwin.</li> <li>5. Holt David H., Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.</li> <li>6. Desai Vasant; Dynamics of Entrepreneurship: New Venture Creation; Prentice Hall of India.</li> <li>7. MathurAbha, Entrepreneurship Taxmann Publication Pvt. Ltd.</li> </ol> |   |   |                        |

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|---------------------------|---|------------------|
| <b>Programme:</b>         | <b>Year:</b>  | <b>Semester:</b> |
| <b>Subject: Commerce</b>  |   |                  |
| <b>Course Code: VoC-3</b> | <b>Course Title: ADVERTISING AND PERSONAL SELLING</b> |                  |

**Objective** – The objective of this course is to familiarize the students with the basic concepts, tools and techniques of Advertising and Personal Selling used in marketing.

|                          |   |
|--------------------------|---|
| <b>Credits: 3</b>        | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |
| <b>Max. Marks: 25+75</b> | <b>Min. Passing Marks: 10+30</b>  |

**Total No. of Lectures: 45**

| Unit       | Topics  | No. of Lectures |
|------------|---|-----------------|
| <b>I</b>   | <b>Advertising</b><br>Introduction: meaning, nature and importance of advertising. Types of advertising, Advertising objectives and audience selection  | <b>10</b>       |
| <b>II</b>  | <b>Message Development</b><br>Message development, Advertising appeals, Advertising copy and elements. Measuring advertising effectiveness, Evaluating communication and sales effects. Ethical and legal aspects of advertising.   | <b>10</b>       |
| <b>III</b> | <b>Personal Selling</b><br>Nature and importance of personal selling. Types of personal selling: situations and selling jobs, Personal selling and salesmanship, Characteristics of a successful salesman, Customer knowledge, Buying motives and selling appeals, Product and market knowledge, Process of effective selling, prospecting, pre-approach, and approach, Presentation and demonstration, Handling objectives, closing and sales, Customer follow-up. | <b>15</b>       |
| <b>IV</b>  | <b>Management of Sales Force</b><br>Recruitment and Selection, Training and development, Direction and supervision, Sales force motivation and compensation.  | <b>10</b>       |

**Suggested Readings:**

1. Belch George E., Belch Michael A., PuraniKeyoor, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education.
2. Dunn S. Wats, and Barban Arnold M., Advertising: Its Role in Marketing Dryden Press.
3. Burnett, Wells, and Moriatty, Advertising: Principles and Practice. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers, Advertising Management. PHI Learning.
5. Shimp Terence A., Advertising and Promotion. An IMC Approach, Cengage Learning.

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|---|---|---|------------------------|
| <b>Programme:</b>   |   | <b>Year:</b>  | <b>Semester:</b>       |
| <b>Subject: Commerce</b>  |   |   |                        |
| <b>Course Code: VoC-4</b>   |   | <b>Course Title: FINANCIAL MARKETS AND INSTITUTIONS</b>                               |                        |
| <b>Objective</b> – To provide basic knowledge of financial markets and institutions and to familiarise students with major financial services in India.   |   |   |                        |
| <b>Credits: 3</b>   |   | <b>Core Compulsory / Elective:</b> Skill Enhancement Course (SEC)/ Vocational Courses |                        |
| <b>Max. Marks: 25+75</b>  |   | <b>Min. Passing Marks: 10+30</b>  |                        |
| <b>Total No. of Lectures: 45</b>  |   |   |                        |
| <b>Unit</b>   | <b>Topics</b>   |   | <b>No. of Lectures</b> |
| <b>I</b>  | <b>Introduction</b><br><b>Financial System and its Components</b> – Financial markets and institutions<br>Financial intermediation; Financial system and economic development; An overview of Indian financial system.  |   | <b>10</b>              |
| <b>II</b>   | <b>Financial Markets</b><br>Money Market – functions, organisation and instruments, Role of central bank in money market; Indian money market-An overview.<br>Capital Market – functions, organisation and instruments, Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India. |   | <b>15</b>              |
| <b>III</b>  | <b>Financial Institutions</b><br>Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy. Non-banking financial companies (NBFCs)  |   | <b>10</b>              |
| <b>IV</b>   | <b>Financial Services</b><br>Overview of financial services industry: Merchant banking – pre and post issue management, undersriting, Regulatory framework relating to merchant banking in India.   |   | <b>10</b>              |
| <b>Suggested Readings:</b>  |   |   |                        |
| 1. Bhole L. M., and MahakudJitendra., Financial Institution and Markets, McGraw-Hill Education.<br>2. Khan M.Y., Indian Financial System, McGraw-Hill Education.<br>3. Dhanekar., Pricing of Securities, New Delhi: Bharat Publishing House.<br>4. Chandra Prasanna., Financial Management: Theory and Practice. McGraw-Hill Education.<br>5. Gomex Clifford, Fainancial Markets, Institutions and Fainancial Services, PHI Learning.<br>6. Khan M.Y. and Jain P.K., Financial Services, McGraw Hill Education. |   |   |                        |



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|---|--|---|
| <b>Programme:</b>   | <b>Year:</b>   | <b>Semester:</b>  |
| <b>Subject: Commerce</b>  |  |   |
| <b>Course Code: VoC-5</b>   | <b>Course Title: E-BANKING AND INSURANCE</b>   |   |
| <b>Objective</b> – To impart knowledge about the basic principles of the E-Banking and Insurance.   |  |   |
| <b>Credits: 3</b>   |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |
| <b>Max. Marks: 25+75</b>  |  | <b>Min. Passing Marks: 10+30</b>  |
| <b>Total No. of Lectures: 45</b>  |  |   |
| <b>Unit</b>   | <b>Topics</b>  | <b>No. of Lectures</b>  |
| <b>I</b>  | <b>Bank's Lending and Internet Banking</b><br>Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.   | <b>15</b>   |
| <b>II</b>   | <b>Basic Concept of Insurance</b><br>Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of Insurance utmost good faith, Indemnity, Proximate cause, Subrogation contribution, warranty and insurable interest etc. Types of Insurance: Life and Non-life, Re-insurance, double insurance and Role of IRDA, Online Insurance.   | <b>15</b>   |
| <b>III</b>  | <b>Life Insurance</b><br>Life Insurance: Features, Importance, Advantages, contract of life insurance, Hazards: Procedure of effecting life insurance (from proposal to policy); Selection, Substandard Lives; Kinds of policies, Annuities, Policy conditions; Computation of premium, Mortality table kinds methods of construction of mortality table, Organization and working of the Life Insurance Corporation of India. | <b>15</b>   |
| <b>Suggested Readings:</b>  |  |   |
| <ol style="list-style-type: none"> <li>1. Agarwal O.P., Banking and Insurance, Himalaya Publishing House.</li> <li>2. Satyadevi C., Financial Services Banking and Insurance, S. Chand.</li> <li>3. Suneja H.R., Practical and Law of Banking, Himalya Publishing House.</li> <li>4. Chabra T.N., Elements of Banking Law, Dhanpat Rai and Sons.</li> <li>5. Arthur C. and C. William Jr., Risk Management and Insurance, McGraw Hill.</li> <li>6. Saxena G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons.</li> <li>7. Varshney P.N., Banking Law and Practice, Sultan Chand and Sons.</li> <li>8. Sethi Jyotsna and Bhatia Nishwan, Elements of Banking and Insurance PHI Learning.</li> </ol> |  |   |

| <b>Programme:</b>  |  | <b>Year:</b>  | <b>Semester:</b> |
|--|--|---|------------------|
| <b>Subject: Commerce</b>   |  |   |                  |
| <b>Course Code: VoC-6</b>  |  | <b>Course Title: BASICS OF MARKETING</b>  |                  |
| <b>Objective –</b>   |  |   |                  |
| <b>Credits: 3</b>  |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |                  |
| <b>Max. Marks: 25+75</b>   |  | <b>Min. Passing Marks: 10+30</b>  |                  |
| <b>Total No. of Lectures: 45</b>   |  |   |                  |
| Unit   | Topics   |   | No. of Lectures  |
| I  | <b>Introduction</b> : Nature and scope of marketing; importance of marketing, Marketing concepts-traditional and modern, Selling Vs marketing, Marketing mix, Marketing environment.<br><b>Consumer Behaviour &amp; Market Segmentation</b> :Nature, Scope and significance of consumer behaviour; marketing segmentation-concept and importance, Basic for market segmentation. |   | 15               |
| II   | <b>Product</b> :Concept of product, consumer and industrial goods product planning and development; packing-role and functions. Brand name and trade mark; After sales service, product life concept.<br><b>Price</b> :Importance of price in the marketing mix, factors affect price of a product/service, Discounts and rebates.   |   | 10               |
| III  | <b>Distributions Channels and Physical Distribution</b> :Distribution Channels-concept and role: Types of distribution channels : Factor affecting choice of a distribution channel; Retailer and wholesaler Physical distribution of goods, Transportation; warehousing inventory control; Order processing.  |   | 10               |
| IV   | <b>Promotion</b> :Methods of promotion, optimum promotion mail Advertising media-their relative merits and limitations; characteristics of an effective advertisement; personal, selling, Selling a career, Classification of a successful sales; Functions of salesman.   |   | 10               |
| <b>Suggested Readings:</b>   |  |   |                  |
| <ol style="list-style-type: none"> <li>1. <b>Kolter, Philip and Gary Armstrong</b> :Principal of Marketing, prentice Hall, New Delhi.</li> <li>2. <b>Kotler, Philip</b> :Marketing Management-Analysis, planning implementation and control, prentice Hall, New delhi.</li> <li>3. <b>Majumdar, Ramanuj</b> : Product Management in Insprentice Hall, New Delhi.</li> <li>4. <b>Mc Carthy, E. Jenome and William D.,parreault JR:</b> Marketing management approach, Richard D, Homewood, lilinois.</li> <li>5. <b>Ramaswamy, V.S and Namakumari, S.</b> Marketing Management, Macmillan India, New Delhi</li> </ol> |  |   |                  |

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|---|--|---|------------------------|
| <b>Programme:</b>   |  | <b>Year:</b>  | <b>Semester:</b>       |
| <b>Subject: Commerce .</b>  |  |   |                        |
| <b>Course Code: VoC-7</b>   |  | <b>Course Title: FUNDAMENTALS OF COMPUTER</b>   |                        |
| <b>Objective – To provide computer skills and knowledge for commerce students and to enhance student understanding of usefulness of information technology tools for business operations.</b>   |  |   |                        |
| <b>Credits: 3</b>   |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |                        |
| <b>Max. Marks: 25+75</b>  |  | <b>Min. Passing Marks: 10+30</b>  |                        |
| <b>Total No. of Lectures: 45</b>  |  |   |                        |
| <b>Unit</b>   | <b>Topics</b>  |   | <b>No. of Lectures</b> |
| <b>I</b>  | <b>Word Processing</b><br>Introduction to word Processing. Word processing concepts, Use of Templates, Working with word document; Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, tables; Inserting, filling and formatting a table; Inserting Pictures and Video, Mail Merge, including linking with Database; Printing documents. |   | <b>15</b>              |
| <b>II</b>   | <b>Preparing Presentations</b><br>Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media, Design, Transition, Animation, and Slideshow.  |   | <b>10</b>              |
| <b>III</b>  | <b>Spreadsheet and its Business Applications</b><br><b>Spreadsheet concepts,</b> Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs.  |   | <b>10</b>              |
| <b>IV</b>   | <b>Creating Business Spreadsheet</b><br><b>Creating spreadsheet in the area of :</b> Loan and lease statement; Ratio Analysis, Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters.  |   | <b>10</b>              |
| <b>Suggested Readings:</b>  |  |   |                        |
| 1. Bharihoka Deepak, Fundaments of Information Technology, Excel Book.<br>2. Saxena Sanjay. A First Course in Computers, Vikas Publishing House.<br>3. Fizgerald& Dennis – Business Data Communication and Networking, Wiley<br>4. Rajaraman V., Analysis and design of information Systems. PHI. |  |   |                        |

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|---|--|---|
| <b>Programme:</b>   | <b>Year:</b>   | <b>Semester:</b>  |
| <b>Subject: Commerce</b>  |  |   |
| <b>Course Code: VoC-8</b>   | <b>Course Title: BASICS OF COST ACCOUNTING</b>   |   |
| <b>Objective</b> – To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.   |  |   |
| <b>Credits: 3</b>   |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |
| <b>Max. Marks: 25+75</b>  |  | <b>Min. Passing Marks: 10+30</b>  |
| <b>Total No. of Lectures: 45</b>  |  |   |
| <b>Unit</b>   | <b>Topics</b>  | <b>No. of Lectures</b>  |
| <b>I</b>  | <b>Introduction</b><br>Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Role of a cost accountant in an organization.  | <b>15</b>   |
| <b>II</b>   | <b>Elements of Cost : Material and Labour</b><br><b>a. Materials :</b> Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues- FIFO, LIFO, Simple Average, Weighted Average.<br><b>b. Labour :</b> Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage. | <b>15</b>   |
| <b>III</b>  | <b>Elements of Cost : Overheads</b><br>Classification, allocation, apportionment and absorption of overheads; Under and over absorption; Capacity Levels and Costs, Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based, cost allocation.  | <b>15</b>   |
| <b>Suggested Readings:</b>  |  |   |
| <ol style="list-style-type: none"> <li>1. Horngren Charles T., DatarSrikant M., RajanMadhav V., Cost Accounting: A Managerial Emphasis, Pearson Education.</li> <li>2. Drury, Colin. Management and Cost Accounting, Cengage Learning.</li> <li>3. Lal Jawahar, Cost Accounting. McGraw Hill Education.</li> <li>4. Nigam, B.M. Lall and I.C. Jain, Cost Accounting: Principles and Practice. PHI Learning</li> <li>5. Singh Surender. Cost Accounting Scholar Tech Press New Delhi.</li> </ol> |  |   |

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| <b>Programme:</b>   | <b>Year:</b>   | <b>Semester:</b>  |
| <b>Subject: Commerce</b>  |  |   |
| <b>Course Code: VoC-9</b>   | <b>Course Title: HUMAN RESOURCES MANAGEMENT H.R.M.<br/>*CONCET AND FOUNDATION</b>  |   |
| <b>Objective</b> – The paper aims to develop in the students a proper understanding about human resource management.  |  |   |
| <b>Credits: 3</b>   |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |
| <b>Max. Marks: 25+75</b>  |  | <b>Min. Passing Marks: 10+30</b>  |
| <b>Total No. of Lectures: 45</b>  |  |   |
| <b>Unit</b>   | <b>Topics</b>  | <b>No. of Lectures</b>  |
| <b>I</b>  | <b>Personal Management</b> :Meaning, importance and scope, Organization and functions of personal department personal process.<br><b>Manpower Planning</b> : Meaning, Importance and process, Recruitment & selection; Job description and Job specification, selection procedure. | <b>15</b>   |
| <b>II</b>   | <b>Training</b> :Needs, methods induction of new employees, Promotion, demotion, transfer, discipline and dismissal and related problems and procedures. Motivation concept and theories. (Maslow, McGregor, Herzberg)   | <b>15</b>   |
| <b>III</b>  | <b>Performance Appraisal</b> : Need, method & techniques.  | <b>15</b>   |
| <b>Suggested Readings:</b>  |  |   |
| <ol style="list-style-type: none"> <li>1. <b>Dr. S. C. Sexsena</b> : Personnel Management, SahityaBhawan publication Agra,</li> <li>2. <b>E. B. Philipo</b> : Personnel Management.</li> </ol> <p style="margin-left: 40px;">Note latest edition book</p> |  |   |

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| <b>Programme:</b>  | <b>Year:</b>  | <b>Semester:</b>       |
| <b>Subject: Commerce</b>   |   |                        |
| <b>Course Code: VoC-10</b>   | <b>Course Title: BUSINESS STATISTICS</b>  |                        |
| <b>Objective</b> – To develop the understanding of basic concepts of statistics and skills to accomplish the solutions in the area.  |   |                        |
| <b>Credits: 3</b>  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b>   |                        |
| <b>Max. Marks: 25+75</b>   | <b>Min. Passing Marks: 10+30</b>  |                        |
| <b>Total No. of Lectures: 45</b>   |   |                        |
| <b>Unit</b>  | <b>Topics</b>   | <b>No. of Lectures</b> |
| <b>I</b>   | <b>Introduction</b><br>Nature, Scope, Importance and Limitations of Statistics, Statistics Investigation: Planning and Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling. | <b>15</b>              |
| <b>II</b>  | <b>Data Classification and Representation</b><br>Methods of Classification and Tabulation, Graphical presentation of data and its interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams. | <b>15</b>              |
| <b>III</b>   | <b>Statistical Average</b><br>Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.                                    | <b>15</b>              |
| <b>Suggested Readings:</b>   |   |                        |
| <ol style="list-style-type: none"> <li>1. Levin, Richard and David S, Rubin, Statistics for Management, Pearson Education.</li> <li>2. N D Vohra, Business Statistics, McGraw Hill Education.</li> <li>3. Berenson and Levine, Basic Business Statistics, Concepts and Applications, Pearson Education.</li> <li>4. Spiegel M.D., Theory and Problems of Statistics, SchaumOutlines Series, McGraw-Hill</li> <li>5. Beri, G.C., Business Statistics, McGraw-Hill</li> <li>6. J.K. Sharma, Business Statistics Pearson Education.</li> <li>7. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.</li> </ol> |   |                        |

| <b>Programme:</b>  |   | <b>Year:</b>  | <b>Semester:</b> |
|--|---|---|------------------|
| <b>Subject: Commerce</b>   |   |   |                  |
| <b>Course Code: VoC-11</b>   |   | <b>Course Title: BUSINESS COMMUNICATION</b>   |                  |
| <b>Objective</b> – To equip students effectively to acquire skills in reading, writing, comprehension and communication.   |   |   |                  |
| <b>Credits: 3</b>  |   | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |                  |
| <b>Max. Marks: 25+75</b>   |   | <b>Min. Passing Marks: 10+30</b>  |                  |
| <b>Total No. of Lectures: 45</b>   |   |   |                  |
| Unit   | Topics  |   | No. of Lectures  |
| <b>I</b>   | <b>Introduction</b><br>Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication. Different forms of Communication, Barriers to Communication, Causes, Linguistic. |   | <b>15</b>        |
| <b>II</b>  | <b>Business Correspondence</b><br>Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence.                       |   | <b>15</b>        |
| <b>III</b>   | <b>Report Writing</b><br>Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing the final draft, check lists for reports.  |   | <b>15</b>        |
| <b>Suggested Readings:</b>   |   |   |                  |
| <ol style="list-style-type: none"> <li>1. Bovee and Thill, Business Communication Essentials, Pearson Education.</li> <li>2. Shirley Taylor, Communication for Business, Pearson Education.</li> <li>3. Locker and Kaczmarek, Business Communication; Building Critical Skills, McGraw Hill Education.</li> <li>4. Murphy Herta A., Hildebrandt Herbert W., Thomas Jane P., Effective Business Communication (SIE), McGraw Hill Education.</li> <li>5. Yound Dona, Foundations of Business Communication; An Integrative Approach, McGraw Hill Education.</li> <li>6. Lesikar Raymond V., Flatley Marie E., Rentz Kathryn, Lentz Paula and PandeNeerja, Business Communication Connecting in a Digital World (SIE) McGraw Hill Education.</li> </ol> |   |   |                  |

| <b>Programme:</b>  |  | <b>Year:</b>  | <b>Semester:</b>       |
|--|--|---|------------------------|
| <b>Subject: Commerce</b>                                   |  |   |                        |
| <b>Course Code: VoC-12</b>                                 |  | <b>Course Title: FUNDAMENTALS OF BUSINESS ECONOMICS</b>                               |                        |
| <b>Objective -</b>   |  |   |                        |
| <b>Credits: 3</b>  |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |                        |
| <b>Max. Marks: 25+75</b>                                   |  | <b>Min. Passing Marks: 10+30</b>  |                        |
| <b>Total No. of Lectures: 45</b>                           |  |   |                        |
| <b>Unit</b>  | <b>Topics</b>  |   | <b>No. of Lectures</b> |
| <b>I</b>   | Nature and Scope of Business Economics, Micro and Macro Economics.   |   | <b>9</b>               |
| <b>II</b>  | Price Mechanism : Demand, Supply and Equilibrium Analysis, Elasticity of Demand. Production function and Law of Return, Theory of Cost.                              |   | <b>18</b>              |
| <b>III</b>   | Market : Price Determinations under Perfect completion & Equilibrium of the firm, Price Determination under Equilibrium under monopoly and monopolistic compilation. |   | <b>18</b>              |
| <b>Suggested Readings:</b>                                 |  |   |                        |
| 1. Dr. B.C. Sinha and Dr.Puspa Sinha 'Business Economics'. |  |   |                        |



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| <b>Programme:</b>  |  | <b>Year:</b>  | <b>Semester:</b>       |
| <b>Subject: Commerce</b>   |  |   |                        |
| <b>Course Code: VoC-13</b>   |  | <b>Course Title: FUNDAMENTALS OF ACCOUNTING</b>                                       |                        |
| <b>Objective -</b>   |  |   |                        |
| <b>Credits: 3</b>  |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |                        |
| <b>Max. Marks: 25+75</b>   |  | <b>Min. Passing Marks: 10+30</b>  |                        |
| <b>Total No. of Lectures: 45</b>   |  |   |                        |
| <b>Unit</b>  | <b>Topics</b>  |   | <b>No. of Lectures</b> |
| <b>I</b>   | The principles of Double entry system : Journal, Subsidiary books. The Ledger. The Trial Balance |   | <b>15</b>              |
| <b>II</b>  | Final Account with adjustment, Reconciliation of errors, Capital & Revenue.                      |   | <b>15</b>              |
| <b>III</b>   | Bank Reconciliation statement, Rectification of Errors.  |   | <b>15</b>              |
| <b>Suggested Readings:</b>   |  |   |                        |
| 1. Dr. T. S. Grewal : Book keeping and Accountancy, S. Chand & Co. Delhi                         |  |   |                        |
| 2. Dr. S. K. Singh : Book keeping and Accountancy. SDPD Agra.                                    |  |   |                        |
| 3. Dr. K. G. Gupta : Financial Accounting & Book keeping, K. G. Publications. M. Modinayar U.P.. |  |   |                        |

| <b>Programme:</b>  | <b>Year:</b>  | <b>Semester:</b>  |
|--|---|---|
| <b>Subject: Commerce</b>   |   |   |
| <b>Course Code: VoC-14</b>   | <b>Course Title: OFFICE MANAGEMENT AND SECRETERIAL PRACTICE</b>   |   |
| <b>Objective -</b>   |   |   |
| <b>Credits: 3</b>  |   | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |
| <b>Max. Marks: 25+75</b>   |   | <b>Min. Passing Marks: 10+30</b>  |
| <b>Total No. of Lectures: 45</b>   |   |   |
| <b>Unit</b>  | <b>Topics</b>   | <b>No. of Lectures</b>  |
| <b>I</b>   | Office Management, Meaning of office, Function of office, Primary and administrative management functions, Importance of office, duties of the office manager, his qualities and essential qualification.<br><br>Filing and Industry – Its meaning and importance essentials of good filling, Centralized and decentralized filing, systems of classification method of filing and filing equipment weeding of old records, meaning and need for indexing, various types of indexing. | <b>15</b>   |
| <b>II</b>  | Budget - Annual, revised and estimated, Recurring and non-recurring heads of expenditure.<br><br>Audit : Audit process - Voucher, Verification and Valuation (in brief) consumables/stock registers and asset register. Procedure for disposal of records and assets.   | <b>15</b>   |
| <b>III</b>   | Nature of secretarial functions, rights, duties and liabilities company secretary. Issue of shares and debentures, applications and allotment, share certificates, calls and forfeiture, bonus share transfers and transmission of shares.  | <b>10</b>   |
| <b>IV</b>  | Company Meeting : Notice of meetings, agenda, proxies and pol resolution, minutes & their drafting.   | <b>5</b>  |
| <b>Suggested Readings:</b>   |   |   |
| <ol style="list-style-type: none"> <li>1. Dr. O. P. Gupts : Company Law and secretarial practices SahitBhawan publisher &amp; Distribution, Agra.</li> <li>2. Professor R.C. Aggarwal : India Company Law, SahityaBhawan publisher &amp; Distributer, Agra.</li> <li>3. Dr. S, M, Shukla : Company Law and secretarial practice, SahitBhawan publication Agra</li> <li>4. Duggal, B: office Management and commercial correspondence Kitab Mahal</li> <li>5. Biatia R.G., Principles of office management Lotus Press, New Delhi.</li> </ol> |   |   |

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| <b>Programme:</b>                | <b>Year:</b>   | <b>Semester:</b>  |
| <b>Subject: Commerce</b>         |  |   |
| <b>Course Code: VoC-15</b>       | <b>Course Title: Digital Marketing</b>   |   |
| <b>Objective -</b>               |  |   |
| <b>Credits: 3</b>                |  | <b>Core Compulsory / Elective: Skill Enhancement Course (SEC)/ Vocational Courses</b> |
| <b>Max. Marks: 25+75</b>         |  | <b>Min. Passing Marks: 10+30</b>  |
| <b>Total No. of Lectures: 45</b> |  |   |
| <b>Unit</b>                      | <b>Topics</b>  | <b>No. of Lectures</b>  |
| <b>I</b>                         | <ul style="list-style-type: none"> <li>• Introduction to the Course and Work plan</li> <li>• Introduction of the digital marketing</li> <li>• Digital vs. Real Marketing</li> <li>• Digital Marketing Channels</li> </ul>                                  | <b>15</b>   |
| <b>II</b>                        | <ul style="list-style-type: none"> <li>• Creating initial digital marketing plan</li> <li>• Content management</li> <li>• SWOT analysis</li> <li>• Target group analysis</li> <li>• EXERCISE : Define a target group (working in groups)</li> </ul>        |   |
| <b>III</b>                       | <ul style="list-style-type: none"> <li>• Web design</li> <li>• Optimization of Web sites</li> <li>• MS Expression Web</li> <li>• EXERCISE : Creating web sites, MS Expression (working in groups)</li> </ul>   |   |
| <b>IV</b>                        | <ul style="list-style-type: none"> <li>• SEO Optimization</li> <li>• Writing the SEO content</li> <li>• EXERCISE : Writing the SEO content (working in groups)</li> </ul>  |   |
| <b>V</b>                         | <ul style="list-style-type: none"> <li>• Google AdWords – creating accounts</li> <li>• Google AdWords-types</li> <li>• Exercise : Google AdWordss (working in groups)</li> </ul>   |   |
| <b>VI</b>                        | <ul style="list-style-type: none"> <li>• Introduction to CRM</li> <li>• CRM platform</li> <li>• CRM models</li> <li>• Exercise : CRM strategy (working in groups)</li> </ul>   | <b>15</b>   |
| <b>VII</b>                       | <ul style="list-style-type: none"> <li>• Introduction to Web analytics</li> <li>• Web analytics – levels</li> <li>• Introduction of Social Media Marketing</li> <li>• Exercise : Social Media Marketing plan (working in groups)</li> </ul>                |   |
| <b>VIII</b>                      | <ul style="list-style-type: none"> <li>• Creating a Facebook page</li> <li>• Visual identity of a Facebook page</li> <li>• Types of publications</li> <li>• Exercise : Making a Facebook page (working in groups)</li> </ul>                               |   |
| <b>IX</b>                        | <ul style="list-style-type: none"> <li>• Business opportunities and Instagram options</li> <li>• Optimization of Instagram profiles</li> <li>• Integrating Instagram with a Web Site and other social networks</li> <li>• Keeping up with posts</li> </ul> |   |

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| <b>X</b>    | <ul style="list-style-type: none"> <li>• Business tools on Linkdin</li> <li>• Creating campaigns on Linkdin</li> <li>• Analyzing visitation on Linkdin</li> </ul>                          | <b>15</b> |
| <b>XI</b>   | <ul style="list-style-type: none"> <li>• Creating business accounts on YouTube</li> <li>• YouTube Advertising</li> <li>• YouTube Analytics</li> <li>•</li> </ul>                           |           |
| <b>XII</b>  | <ul style="list-style-type: none"> <li>• Facebook Ads</li> <li>• Creating Facebook Ads</li> <li>• Ads Visibility</li> </ul>  |           |
| <b>XIII</b> | <ul style="list-style-type: none"> <li>• E-mail marketing</li> <li>• E-mail marketing plan</li> <li>• E-mail marketing campaign analysis</li> <li>• Keeping up with conversions</li> </ul> |           |
| <b>XIV</b>  | Digital Marketing Budgeting <ul style="list-style-type: none"> <li>• Resource planning</li> <li>• Cost estimating</li> <li>• Cost budgeting</li> <li>• Cost control</li> </ul>             |           |
| <b>XV</b>   | Recapitulation <ul style="list-style-type: none"> <li>• Lessons learned</li> <li>• Student satisfaction survey</li> <li>• Closing</li> </ul>   |           |