Examination Scheme & Syllabus

Bachelor of Commerce

(Scheme-D)

(w.e.f. 2024-25)

Under Graduate Programmes as per NEP 2020 Curriculum and Credit Framework for Undergraduate Programmes (Multiple Entry-Exit, Internships and Choice Based Credit System LOCF)

With effect from the session 2024-25 (in phased manner)

Chaudhary Bansi Lal University, Bhiwani

(A State University established under Haryana Act No. 25 of 2014)

1. Background

The Bachelor of Commerce (B.Com.) programme based on the National Education Policy (NEP) 2020 is a comprehensive undergraduate degree designed to provide students with a solid foundation in various business disciplines. As the global business environment becomes increasingly complex and interconnected, the demand for professionals with a broad understanding of commerce, finance, and management continues to grow. The B.Com. programme is tailored to meet this demand by equipping students with the essential skills and knowledge necessary to succeed in the dynamic world of business.

Commerce is the backbone of the global economy, encompassing a wide range of activities from financial transactions and trade to marketing and management. A B.Com. degree offers students a deep dive into these areas, fostering a comprehensive understanding of how businesses operate and thrive. This programme is particularly relevant in today's world, where economic challenges and opportunities require a sophisticated grasp of business principles and practices.

Students will benefit from the program's focus on analytical and practical skills. To bridge theory and practice, the programme often includes capstone projects/ dissertation report, internships, and industry collaborations. These opportunities allow students to work on real-world business problems, applying their analytical skills to generate solutions and gain valuable professional experience. In addition to technical skills, the programme focuses on developing critical thinking, problem-solving, and communication skills.

In an era of globalization, the B.Com. programme also emphasizes international business practices and global economic trends. This global perspective is vital for students aiming to work in multinational corporations or in markets that interact with international partners. Moreover, practical experience through internships, industry projects, and case studies is often integrated into the curriculum, providing students with real-world exposure and hands-on learning opportunities.

Graduates of the B.Com. programme are highly sought after in the job market. The versatility of the degree opens up a wide range of career paths. Graduates can pursue roles in accounting, finance, marketing, human resources, operations, and more. Additionally, the analytical and managerial skills acquired through the programme are valuable for entrepreneurial ventures and advanced studies in business administration or related fields.

The Bachelor of Commerce programme is a robust and versatile degree that prepares students for the multifaceted world of business. By blending theoretical knowledge with practical skills, the programme ensures that graduates are not only knowledgeable but also capable of applying their learning in real-world scenarios. As businesses continue to evolve in complexity and scope, a B.Com. degree remains a valuable asset, equipping students with the tools to succeed and innovate in various professional landscapes.

2. Programme Learning Outcomes

The Bachelor of Commerce (B.Com.) programme aims to provide students with a comprehensive education in business and commerce, equipping them with the necessary skills and knowledge to excel in various professional roles. Upon successful completion of the programme, students will be able to:

PLO's	Description
PLO-1	Demonstrate a thorough understanding of essential business concepts and practices, and apply these principles to analyze and solve business problems.
PLO-2	Utilize analytical and critical thinking skills to evaluate business problems, interpret financial data, and assess market conditions.
PLO-3	Develop and recommend strategic solutions to enhance business performance and solve organizational issues.
PLO-4	Communicate business concepts, strategies, and data effectively through both written and oral formats.
PLO-5	Understand the impact of business decisions on society, the environment, and stakeholders, and make decisions that reflect ethical considerations.
PLO-6	Demonstrate strong interpersonal skills, collaborate with diverse groups, and contribute to achieving common goals in a professional setting.

3. **Eligibility:** Senior Secondary School Leaving Certificate or Higher Secondary (12^{th} Grade) Certificate obtained after successful completion of Grade 12 or equivalent stage of education corresponding to Level-4.

CHAUDHARY BANSI LAL UNIVERSITY, BHIWANI

Scheme of Examination for Undergraduate Programme (Interdisciplinary)
Bachelor of Commerce (Scheme- D)
as per NEP-2020 Curriculum Framework
(Multiple Entry-Exit, Internships and Choice Based Credit System LOCF) w.e.f. the session 2024-2025 (in phased manner)

Semester	Course Type	Course Code	Nomenclature of Course	Credits			Contact Hours L: Lecture P: Practical T: Tutorial			Internal Assessment Marks		End Term Examinations Marks		Total Marks	Examination Hours	
				Total	Theory (T)	Tutorial (T)	L	T	Total	T	P	T	T/P		T	T/P
FIRST YEAR SCHEME																
I	CC-1	24UN-COM-101	Financial Accounting-I	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-2	24UN-COM-102	Business Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-3	24UN-COM-103	Business Management	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M1	24UN-COM-104	Business Mathematics-I	2	1	1	1	1	2	15	-	35	-	50	3	-
	MDC-1	Select one course from the pool of Multidisciplinary courses(MDC) **3 Credits**														
	AEC-1	Select one course from the pool of Ability Enhancement Courses (AEC) **2 Credits**														
	SEC-1	Select one course from the pool of Skill Enhancement Courses (SEC) **3 Credits**														
	VAC-1	Select one course from the pool of Value Added Courses (VAC) **2 Credits**														
	Total	**Credits: 24**														

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II	CC-4	24UN-COM-201	Financial Accounting-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-5	24UN-COM-202	Company Law	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-6	24UN-COM-203	Principles of Marketing	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M2	24UN-COM-204	Business Mathematics-II	2	1	1	1	1	2	15	-	35	-	50	3	-
	MDC-2	Select one course from the pool of Multidisciplinary courses(MDC) **3 Credits**														
	AEC-2	Select one course from the pool of Ability Enhancement Courses (AEC) **2 Credits**														
	SEC-2	Select one course from the pool of Skill Enhancement Courses (SEC) **3 Credits**														
	VAC-2	Select one course from the pool of Value Added Courses (VAC) **2 Credits**														
	Total	**Credits: 24**														

Exit Option: Any student opting for exit option after first year will get **Undergraduate Certificate in Commerce** providedhe/she completes 52 Credits comprising 48 Credits of first two semesters and additional 4 credits of internship (100 Marks) based 4-6 weeks internship after IInd semester. The internship report would be evaluated by a panel of one internal and one external expert to be nominated by Principal/Director of the institute/Chairperson of the Department from the panel of examiners approved by UGBOS of department.
Furthermore, the credits of internship will be included/mention in the **Undergraduate Certificate in Commerce as follow:**

Course Type	**Course Code**	**Nomenclature**	**Internal Marks**	**External Marks**	**Total Marks**	**Credit**
Internship	24UN-COM-505	Internship	-	100	100	4

Scheme applicable w.e.f. Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Financial Accounting -I		
Course Code	24UN-COM-101		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-1		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. illustrate the understanding of theoretical framework of accounting and be able to prepare financial statements of business organizations with additional items. 2. prepare the financial statements for non-profit organization. 3. analyse and apply Accounting Standards according to requirements. 4. apply the knowledge and skills of accounting to prepare.		
Credits	**Theory**	**Tutorial**	**Total**
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.

Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question

Unit	Topics	Contact Hours
I	Financial accounting: Concept, objectives & scope; book-keeping and accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; branches of accounting; journal; rules of journalizing; ledger & trial balance; banking transactions and bank reconciliation statement; rectification of errors: suspense account; effect on profit.	14

II	Capital and Revenue: Concept and classification of income; expenditure; receipts (with relevant accounting standards) Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting (with relevant accounting standards)	14
III	Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries. Accounts of Non-profit Organizations: Receipt & payment account, income and expenditure account and balance sheet.	16
IV	Consignment Accounts: accounting records; Normal and abnormal Loss, valuation of unsold stock. Accounting for joint ventures: distinction between joint ventures and partnership, joint venture and consignment, accounting methods for joint ventures.	16

Suggested Evaluation Methods

Internal Assessment	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Anthony, R.N., and Reece, J.S.: Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L., and Radhaswamy, M.: Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts, S. Chand & Co., New Delhi.
- Jain S. P., and Narang K. L.: Advanced Accountancy, Volume-I, Kalyani Publishers.
- Goyal, Bhushan Kumar: Basic Financial Accounting, Taxmann, New Delhi.
- Lal, Jawahar, Srivastava, Seema, & Abrol Shivani: Financial Accounting: Text and Problems, Himalaya Publishing House, New Delhi.
- Lt. Bhupinder, Principles of Financial Accounting, Cengage.
- Monga, J.R.: Financial Accounting: Concept and Applications. Mayur Publication, New Delhi.
- Sehgal, Ashok & Sehgal, Deepak: Fundamentals of Financial Accounting. Taxmann, New Delhi.
- Charles, T. Horngren, Gart, L. Sundem, John, A. Elliot, and Donna, R. Philbrick: Introduction to Financial Accounting, Pearson.
- Leonardo, A. Robinson, James, R. Qanis, C. Wayne Alderman: Accounting Information Systems: A Cycle Approach. Publisher Wiley.
- Marshall, B. Romney, and Paul, John Steinbart: Accounting Information Systems, Pearson Education Limited.
- Robert, L. Hurt: Accounting Information Systems: Basic Concepts and Current Issues, Mc.

Scheme applicable w.e.f. Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Laws		
Course Code	24UN-COM-102		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-2		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the provisions of Indian Contract Act. 2. know the obligations of buyer and seller for making the business agreements and contracts. 3. apply skills to initiate entrepreneurial ventures as partnership and LLP. 4. understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology.		
Credits	**Theory**	**Tutorial**	**Total**
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.	15
II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	15

III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.	15
IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	15

Suggested Evaluation Methods

Internal Assessment	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Aggarwal Rohini, *Mercantile & Commercial Laws*, Taxmann Allied Services (P) Ltd., New Delhi.
- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd.
- Bulchandani, K.R., *Business Laws*, Himalaya Publishing House, New Delhi.
- Datey, V.S., *Business and Corporate Laws,* Taxmann Publications, New Delhi.
- Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, *Business Legislation for Management*, Vikas Publishing House Pvt. Ltd., New Delhi.
- Tulsian, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.

<table>
<tr><td colspan="4">Scheme applicable w.e.f. Session 2024-2025</td></tr>
<tr><td colspan="4">Part-A Introduction</td></tr>
<tr><td>Subject</td><td colspan="3">Commerce</td></tr>
<tr><td>Semester</td><td colspan="3">I</td></tr>
<tr><td>Name of the Course</td><td colspan="3">Business Management</td></tr>
<tr><td>Course Code</td><td colspan="3">24UN-COM-103</td></tr>
<tr><td>Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC</td><td colspan="3">CC-3</td></tr>
<tr><td>Pre-requisite for the course (if any)</td><td colspan="3">NIL</td></tr>
<tr><td>Course Learning Outcomes (CLO)</td><td colspan="3">After completing this course, the learner will be able to:
1. gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.
2. understand the utility and application of planning and organizing functions of management.
3. assimilate and use the concepts of delegation, decentralization and staffing in organization.
4. comprehend the concept and applications of leadership styles, and controlling practices in organizations.</td></tr>
<tr><td rowspan="2">Credits</td><td>Theory</td><td>Tutorial</td><td>Total</td></tr>
<tr><td>3</td><td>1</td><td>4</td></tr>
<tr><td>Internal Assessment Marks</td><td>30</td><td>-</td><td>30</td></tr>
<tr><td>End Term Exam Marks</td><td>70</td><td>-</td><td>70</td></tr>
<tr><td>Exam Time</td><td>3 Hrs.</td><td>-</td><td>3 Hrs.</td></tr>
<tr><td colspan="4">Part-B Contents of the Course</td></tr>
<tr><td colspan="4">Instructions for Paper Setters
1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.</td></tr>
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Unit	Topics	Contact Hours
I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging management concepts.	15
II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	15

III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	15
IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	15

Suggested Evaluation Methods

Internal Assessment	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Basu, C, Business Organisation and Management, McGraw Hill Education.
- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi. Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi O"Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Stephen P Robbins, David A DeCenzo, „Fundamentals of Management, Essential Concepts and Applications
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

Scheme applicable w.e.f. Session 2024-2025

Part-A Introduction

Subject	Commerce
Semester	I
Name of the Course	Business Mathematics-1
Course Code	24UN-COM-104
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M1
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand set theory, logical statements and truth tables. 2. learn the logarithms and arithmetic and geometric progressions and their applications. 3. familiarize with the concepts of matrices and determinants. Learn to solve system of simultaneous linear equations. 4. have the conceptual knowledge of Compound interest, annuity, loan, debenture and sinking funds and attain skills to use these concepts in daily life.

	Theory	Tutorial	Total
Credits	01	01	02
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of sets, De-Morgan's laws; Logical statements and truth tables.	8
II	Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.	7

III	Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties. Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.	8
IV	Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.	7

Suggested Evaluation Methods

Internal Assessment	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Allen R.G.D., Basic Mathematics, Macmillan, New Delhi
- D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.
- E. Don and J. Lerner (2009). Schaum outlines of Basic Business Mathematics, McGraw Hill.
- Holden, Mathematics for Business and Economics, Macmillan India, New Delhi.
- S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons, Delhi.

Scheme applicable w.e.f. Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Financial Accounting -II		
Course Code	24UN-COM-201		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-4		
Pre-requisite for the course (if any)	Financial Accounting -I		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. illustrate the understanding of theoretical framework of accounting and be able to prepare branch accounts and departmental accounts. 2. prepare the financial statements for hire purchase. 3. prepare accounting statements including reconstitution of partnership firms. 4. apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.		
	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question

Unit	Topics	Contact Hours
I	Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch, foreign branch; departmental accounting.	14
II	Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value	12

III	Partnership account: final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio, reconstitution of partnership firm: admission; retirement; death of a partner.	18
IV	Dissolution of partnership: modes & accounting treatment. Insolvency Accounts: Statement of affairs and settlement of accounts	16

Suggested Evaluation Methods

Internal Assessment	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Anthony, R.N., and Reece, J.S.: Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L., and Radhaswamy, M.: Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts, S. Chand & Co., New Delhi.
- Jain S. P., and Narang K. L.: Advanced Accountancy, Volume-I, Kalyani Publishers.
- Goyal, Bhushan Kumar: Basic Financial Accounting, Taxmann, New Delhi.
- Lal, Jawahar, Srivastava, Seema, & Abrol Shivani: Financial Accounting: Text and Problems, Himalaya Publishing House, New Delhi.
- Lt. Bhupinder, Principles of Financial Accounting, Cengage.
- Monga, J.R.: Financial Accounting: Concept and Applications. Mayur Publication, New Delhi.
- Sehgal, Ashok & Sehgal, Deepak: Fundamentals of Financial Accounting. Taxmann, New Delhi.
- Charles, T. Horngren, Gart, L. Sundem, John, A. Elliot, and Donna, R. Philbrick: Introduction to Financial Accounting, Pearson.
- Leonardo, A. Robinson, James, R. Qanis, C. Wayne Alderman: Accounting Information Systems: A Cycle Approach. Publisher Wiley.
- Marshall, B. Romney, and Paul, John Steinbart: Accounting Information Systems, Pearson Education Limited.
- Robert, L. Hurt: Accounting Information Systems: Basic Concepts and Current Issues, Mc.

Scheme applicable w.e.f. Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Company Law		
Course Code	24UN-COM-202		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-5		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the concept of company as form of business organization, regulatory framework and the process of incorporation. 2. elaborate on important documents of the company and their operational usefulness. 3. understand the procedure of raising capital, knowing rights & duties of Directors and Company Secretary. 4. apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the company.		
Credits	**Theory**	**Tutorial**	**Total**
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.	14

II	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus.	16
III	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.	16
IV	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.	14

Suggested Evaluation Methods

Internal Assessment	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, *Elements of Company Law*. Sultan Chand & Sons Pvt. Ltd.
- Kapoor N.D., *Elements of Company Law,* Sultan Chand & Sons, New Delhi.
- Majumdar, A.K. and Kapoor, G.K., *Company Law*, Taxmann Publications.
- Ramaiya A., *Guide to the Companies Act,* Wadhwa & Co, Nagpur.
- Ratan Nolakha, *Company Law and Practice*, Vikas Publications, New Delhi.

Scheme applicable w.e.f. Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Principles of Marketing		
Course Code	24UN-COM-203		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/VAC	CC-6		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the basic concepts of marketing and assess the marketing environment. 2. analyse the consumer behaviour in the present scenario and marketing segmentation. 3. discover the new product development and factors affecting the price of a product in the present context. 4. understand the promotional and distribution strategies along with the recent developments in the field of marketing.		
Credits	**Theory**	**Tutorial**	**Total**
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio- cultural.	15
II	Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases.	15

III	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies.	15
IV	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing.	15

Suggested Evaluation Methods

Internal Assessment	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Grewal, Dhruv and Michael Levy; *Marketing*; Tata McGraw Hill.
- Kumar Arun & Meenakshi N., Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education Philip Kotler, Principles of Marketing. Pearson Education.
- Ramaswami, V.S. and Namakumari, S.; *Marketing Management*; MacMillan India Ltd.
- Saxena Rajan, Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.

Scheme applicable w.e.f. Session 2024-2025			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Business Mathematics-II		
Course Code	24UN-COM-204		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M2		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. gain the knowledge to find derivatives simple functions related to commerce problems, attain skills to use application of derivatives in evaluating maxima and minima. 2. learn to find integration of simple functions related to commerce and economic problems, attain skills to use application of integration in business and commerce problems. 3. apply binomial theorem, learn the concept and applications of permutations and combinations. 4. learn the concept of Linear programming and formulation of linear programming problems related to business and commerce.		
Credits	**Theory**	**Tutorial**	**Total**
	01	01	02
Internal Assessment Marks	15	-	15
End Term Examination Marks	35	-	35
Examination Time	3Hrs	-	3 Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and **comprises of seven parts of 1 marks** each. Question Nos. 2 to 9 will **carry 7 marks each**, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Differentiation; derivative of simple functions and other functions (excluding trigonometric functions) having applications in business studies; Maxima and minima of Revenue, Cost, Demand, Production, Profit functions and other functions related to business and commerce.	7
II	Integration: Definite and indefinite (simple functions excluding trigonometric functions), basic rules of integration, application of integration in commercial and business problems.	7
III	Binomial Theorem; Permutations and Combinations.	8
IV	Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Applications of linear programming in solving problems related to business and commerce.	8

Suggested Evaluation Methods

Internal Assessment	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- A.R. Vasishtha, Matrices, Krishna Prakashan (P) Media Ltd.
- Allen R.G.D., Basic Mathematics, Macmillan, New Delhi
- D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.
- Dowling E.T., Mathematics for Economics, Schaum Series, McGraw Hill, London.
- E.T. Dowling, Schaum outlines of Calculus for Business, Economics and the Social Sciences. McGraw Hill.
- Holden, Mathematics for Business and Economics, Macmillan India, New Delhi.
- S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons, Delhi.

SECOND YEAR SCHEME																
III	CC-7	24UN-COM-301	Corporate Accounting-I	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-8	24UN-COM-302	Income Tax Law-I	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-9	24UN-COM-303	Business Analysis and Strategic Thinking	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M3	24UN-COM-304	Consumer Protection in India	4	3	1	3	1	4	30	-	70	-	100	3	-
	MDC-3	Select one course from the pool of Multidisciplinary courses (MDC) **3 Credits**														
	AEC-3	Select one course from the pool of Ability Enhancement Courses (AEC) **2 Credits**														
	SEC-3	Select one course from the pool of Skill Enhancement Courses (SEC) **3Credits**														
	Total	**Credits:24**														
IV	CC-10	24UN-COM-401	Corporate Accounting-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-11	24UN-COM-402	Income Tax Law-II	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-12	24UN-COM-403	Business Systems and Resource Allocation	4	3	1	3	1	4	30	-	70	-	100	3	-
	CC-M4(V)	24UN-COM-404	Cyber Crime& Laws	4	3	1	3	1	4	30	-	70	-	100	3	-
	AEC-4	Select one course from the pool of Ability Enhancement Courses (AEC) **2 Credits**														
	VAC-3	Select one course from the pool of Value Added Courses (VAC) **2Credits**														
	Total	**Credits:20**														

Exit Option: Any student opting for exit option after first year will get **Undergraduate Diploma in Commerce** provided he/she completes 96 Credits comprising **92** Credits of first four semesters and additional **4** credits of internship (100 Marks) based 4-6 weeks internship after IV semester. The internship report would be evaluated by a panel of one internal and one external expert to be nominated by Principal/Director of the institute/Chairperson of the Department from the panel of examiners approved by UGBOS of department. Furthermore, the credits of internship will be included/mentioned in the **Undergraduate Diploma in Commerce as follow:**

Course Type	Course Code	Nomenclature	Internal Marks	External Marks	Total Marks	Credits
Internship	24UN-COM-505	Internship			100	4

17/6/25

12/06/2025

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Corporate Accounting-I		
Course Code	24UN-COM- 301		
Course Type: (CC/MCC/MDC/ CCM/DSEC/VOC/DSE/PC/AEC/ VAC	CC-7		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. know the accounting for share, understand the procedure of buyback of shares. 2. know the accounting for profit prior to incorporation and underwriting of shares. 3. understand the accounting treatment for amalgamation and internal reconstruction of companies. 4. understand the income disclosure and computation standards (IDCS) and preparation of final accounts of companies.		
	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit

   and the compulsory question.

Unit	Topics	Contact Hours

17/6/25

I	Issue of shares: Concept, types, process and procedure (including insider trading); Transfer of shares; DMAT; Bonus shares; Sweat equity shares; Right shares; Buy back of shares; Dividend on shares; Redemption of preference shares.	15
II	Profit prior to incorporation: Concept, procedure of ascertaining profit prior to incorporation, basis of allocation of expenses and incomes; Underwriting of shares: Concept, features, benefits, parties, types and accounting treatment.	15
III	Amalgamation of companies: Concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings):Internal reconstruction: Concept and accounting treatment excluding scheme of reconstruction.	15
IV	Overview of income disclosure and computation standards (IDCS); Final accounts of companies: Concept and preparation.	15

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
- Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
- Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1^{st} Ed.). New Delhi: Oxford University.
- R.L. Gupta and M. Radhaswamy – Advanced Accounts – Sultan Chand
- Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.
- Tulsian P.C. Corporate Accounting, S. Chand & Co. New Delhi

Session 2025-2026

Part-A Introduction

Subject	Commerce		
Semester	III		
Name of the Course	Income Tax Law-I		
Course Code	24UN-COM-302		
Course Type: (CC/MCC/MDC/ CCM/SEC/VOC/DSE/PC/AEC/ VAC	CC-8		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the necessary concepts of Income Tax 2. determine the impact of residential status on tax liability. 3. determine Tax liability under five heads of income. 4. understand the concepts of set-off and carry forward of losses and clubbing and aggregation of incomes.		
	Theory	**Tutorial**	**Total**
Credits	3	1	4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Income tax: Concepts - Assesse, person, previous year, assessment year, gross total income, total income, casual income, virtual digital asset; Role of PAN and Aadhar number in income tax; Maximum Marginal Rate of Tax; Alternate Minimum Tax; Agricultural Income; Tax evasion, Tax avoidance, Tax planning and Tax management.	12
II	Computation of incomes based on residential status of individuals, HUFs, Company and other persons; Determining incomes taxable and exempt under the head salaries (including retirement benefits and provisions) and income from house property.	19
III	Computation of taxable incomes and exemptions under the head profits and gains of business or profession (including Depreciation provisions), Capital Gains.	16
IV	Income from other sources; Clubbing and aggregation of incomes; Set off and carry forward of losses; Exempted incomes.	13

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- SinghaniaV.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Journals:

- *Income tax reports*. Company Law Institute Pvt. Ltd., Chennai.
- *Taxman*. Taxman allied Services Pvt. Ltd., New Delhi.

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	III		
Name of the Course	Business Analysis and Strategic Thinking		
Course Code	24UN-COM-303		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-9		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. gain knowledge of the cardinal and ordinal utility approach to demand and apply the same in analysing consumer behaviour. 2. analyse the production function and different types of costs to arrive at business decisions. 3. understand the concept of utility and indifference curve analysis 4. apply the understanding of different types of market form in pricing decisions and competitive analysis.		
Credits	**Theory**	**Tutorial**	**Total**
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, importance, determinants of elasticity of demand, Average revenue; marginal revenue and elasticity of demand and elasticity of supply.	13

II	Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.	19
III	Theory of consumer behaviour, utility analysis: features, types, measurements, exceptions, causes of its application, problems with utility analysis, Law of diminishing Marginal Utility. Indifference curve analysis: Properties, Assumptions, Map, indifference curve and Budget Line	14
IV	Market, classification and structure: Perfect Competition: Price and output determination (Short run and Long run); Monopoly: Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination	14

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors Pvt. Ltd., New Delhi.
- R.K Lekhi, Business Economics, Kalyani Publishers.
- V.G. Mankar, Business Economics, Himalaya Publishing House.
- H.L. Ahuja, Business Economics, S. Chand and Company Ltd.

Session 2025-2026

Part-A Introduction

Subject	Commerce
Semester	III
Name of the Course	Consumer Protection in India
Course Code	24UN-COM-304
Course Type:(CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/VAC	CC-M3
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the Consumer and Consumerism. 2. Knowledge of consumer rights and responsibilities. 3. Comprehend the complaint filing procedure and legal redressal machinery. 4. Examine the remedies available under the COPA, 2019.

	Theory	**Tutorial**	**Total**
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Conceptual Framework: Concept and evolution of Consumerism, Profile of the consumer, Consumer Dynamics; Concept of Goods and Services; Restrictive and unfair trade practice; An overview of Prevention of Food Adulteration Act; Overview of Competition Act, 2002; Overview of Standards of Weights and Measures Act, 1976; Overview of Essential Commodities Act, 1955	16
II	Drugs and Magic Remedies (Objectionable Advertisement) Act, 1954; Consumer Education and Organizations: Objectives, purposes and role of consumer organizations; Role of media; Consumer education in India; International consumer organizations; Establishing a consumer organization.	14
III	The Consumer Protection Act, 2019: Salient features, important terms, consumer rights, consumer responsibilities, consumer and corporate social responsibility; United Nations and the guidelines for consumer protection, Comparison of the COPA, 1986 and 2019.	15
IV	Redressal mechanism: Guidelines for filing consumer complaints, Grievance redressal mechanism and limitations; Role of Voluntary Consumer Organization (VCOs) in redressal of consumer; Alternative dispute redressal mechanism: National consumer helpline; Complaint to Ombudsman, Arbitration, Median, Conciliation.	15

Suggested Evaluation Methods

Internal Assessment:	**End Term Exam**
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Consumer Protection Law & Practice: A Comprehensive Guide to Consumer Protection Law, Taxmann Publications.
- Kapoor Sheetal, (2019) Consumer Affairs and Customer Care, 2nd Edition, Galgotia Publishing Company.
- Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company.
- S.C. Mehta, Indian Consumer, Tata McGraw Hill, New Delhi
- The Consumer Protection Act, 1986 and 2019.
- V.K. Aggrawal, Consumer Protection: Law and Practice, Bharat Law House, Delhi.

Session 2025-2026	
Part-A Introduction	
Subject	Commerce
Semester	IV
Name of the Course	Corporate Accounting-II
Course Code	24UN-COM-401
Course Type:(CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/VAC	CC-10
Pre requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the methods of shares and goodwill. 2. Understand the basics of debentures and valuation of debentures. 3. Understand and prepare the accounts of banking and insurance companies. 4. Understand and prepare the accounts of holding companies and accounting treatment of liquidation of companies.

	Theory	Tutorial	Total
Credits	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3Hrs.	-	3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Valuation of shares: Concept, need, factors affecting and methods of share valuation; Valuation of goodwill: Concept, factors affecting and methods of Goodwill valuation.	12
II	Debentures: Concept, features and types; Provisions related to issue of debentures, utilization of debenture capital, role and status of debenture holders in company, purchase of own debentures; Valuation of debentures: Concept, need, factors affecting and methods of debenture valuation.	13
III	Concept and accounting treatment of banking companies; Concept and accounting treatment of insurance companies.	17
IV	Accounts of holding companies: Preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21; Liquidation of companies: Concept, need, types, process and accounting treatment.	18

Suggested Evaluation Methods

Internal Assessment: Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	**End Term Exam** Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gupta Nirmal, Corporate Accounting, Sahitya Bhawan, Agra.
- Jain, S.P. and K.L. Narang, Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari S.N. and S. K. Maheshwari, Corporate Accounting, Vikas Publishing House, New Delhi.
- Mukherjee, S., & Mukherjee, A. (2019). Corporate Accounting. (1st Ed.). New Delhi: Oxford University.
- Sehgal Ashok and Sehgal Deepak, Corporate Accounting, Taxman Publication, New Delhi.
- Shukla M.C., T.S. Grewal, and S.C. Gupta, Advanced Accounts, Vol.-II., S. Chand & Co., New Delhi.

Session 2025-2026

Part-A Introduction

Subject	Commerce
Semester	IV
Name of the Course	Income Tax Law-II
Course Code	24UN-COM-402
Course Type: (CC/MCC/MDC/CCM/SEC/VOC/DSE/PC/AEC/VAC)	CC-11
Pre-requisite for the course (if any)	NIL
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand the deductions from gross total income of individuals, HUFs and firms. 2. Compute the total income and tax liability of individuals, HUFs and Firms. 3. Understand the filing of returns and working of Income Tax department. 4. Understand the assessments, defaults and consequences.

	Theory	Tutorial	Total
Credits	3	1	4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

3. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type.
4. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours

I	Deductions from Gross Total Income: Deductions (including rebates) Applicable to individuals, HUFs and Firms u/s 80C to 80U for computation of total income.	13
II	Computation of total income and tax liability of individuals, HUFs (including alternate tax regime) and total income & tax liability of firms; Authorities in income tax administration	20
III	Filing of returns: Types of returns (including online filing of return), deduction of tax at source, advance payment of tax; Recovery and refund of tax.	13
IV	Assessments, defaults and consequences: Types of Assessments (including e- Assessment), Penalties, offences and Prosecutions, Appeals (including Faceless) and Revisions, Tax Planning and saving techniques.	14

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Gaurand Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach to Income Tax, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

Journals:

- *Income tax reports*. Company Law Institute Pvt. Ltd., Chennai.
- *Taxman*. Taxman allied Services Pvt. Ltd., New Delhi.

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	IV		
Name of the Course	Business Systems and Resource Allocation		
Course Code	24UN-COM-403		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-12		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Apply the understanding of different forms of market structure in pricing and output determination along with analysing market. 2. Understand the circular flow of income and key macroeconomics concept which in turn will enable them to analyse business environment and take business decisions accordingly. 3. Understand the concept of rent, profit, interest and wage 4. Gain knowledge of the Foreign exchange rate, balance of payments, fiscal policy and monetary policy.		
	Theory	**Tutorial**	**Total**
Credits	3	1	4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; selling cost; comparison with Perfect Competition; Oligopoly: features, price rigidity model, duopoly model, price	13

	leadership.	
II	Macro Economics: concept, nature and scope; circular flow of income (four core sectors); Key macroeconomic concepts (an overview) – GNP, GDP, NNP, Economic growth, business cycle, inflation, money supply (monetary aggregates)	15
III	Marginal Productivity Theory and demand for factors; nature of supply of factor inputs. Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Recardian concept and Modern Theories of rent; Quasi Rent. Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, break-even point analysis.	20
IV	Foreign exchange rate: determination, Mechanism, theories, Balance of payments, fiscal policy, monetary policy.	12

Suggested Evaluation Methods

Internal Assessment:	End Term Exam
Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH publishing and distributors Pvt. Ltd., New Delhi.
- R.K. Lekhi, Business Economics, Kalyani Publishers.
- V.G. Mankar, Business Economics, Himalaya Publishing House.
- H.L. Ahuja, Business Economics, S. Chand and Company
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L., Advanced Economic Theory, Vrinda Publications, New Delhi.
- John P. Gould, Jr. and Edward P. Lazear, Macroeconomic Theory, All India Traveller, Delhi

Session 2025-2026			
Part-A Introduction			
Subject	Commerce		
Semester	IV		
Name of the Course	Cyber Crime & Laws		
Course Code	24UN-COM-404		
Course Type: (CC/MCC/MDC/ CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M4(V)		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. Understand and describe the major types of cybercrime. 2. Gain an understanding of the IT Act, 2000 and its application to e-business, cyber governance, data privacy, and contemporary security risks in cyberspace. 3. Understand the legal framework, authentication, and practical applications of electronic records and digital signatures. 4. Comprehend the regulatory framework governing digital signatures, certifying authorities, penalties, and data protection laws, including an overview of GDPR and the Indian data protection regime.		
	Theory	**Tutorial**	**Total**
Credits	3	1	4
Internal Assessment Marks	30		30
End Term Exam Marks	70		70
Exam Time	3Hrs.		3Hrs.

Part-B Contents of the Course

Instructions for Paper Setters

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	Introduction to Cyber World and Cyber Crimes: Cyber Law v/s Cyber Security, Types of Cyber Threats and Crimes: Hacking, Phishing, Identity Theft, Data Breach, Cyberbullying; Online Fraud, Cyberstalking, Social Engineering, Virtual Currency	16

	Scams: IOT Attacks, SQL Injection, DOS, Insider Threats; Child Pornography, Human Trafficking, Online Defamation; Dark Web, Malvertising, Online Voting System Hacking; Cyber Law Scope: Jurisdiction, IPR, Copyright, Patent Violations	
II	IT Act, 2000: Internet, E-Business, Cyber Jurisdiction; Electronic Governance, Domain Name Disputes and Resolution; Business Security Issues in Cyber Space: Instant Messaging, Social Networking, Mobile Apps, IOT; RBI Regulations: E-Forms, E-Money, PPI (Pre Payment Instruments) by RBI, Electronic Money Transfer; Privacy of Data and Secure Modes of Cyber Transactions.	16
III	Electronic Records: Authentication and Legal Recognition of Electronic Records; Digital Signatures: Recognition, Applications, and Use; Usage in Government and Agencies; Retention and Dispatch of Electronic Records; Liabilities of Intermediaries; Secure Electronic Records	13
IV	Regulatory Framework: Regulation of Certifying Authorities; Appointment and Functions of Controller, License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.	15

Suggested Evaluation Methods	
Internal Assessment: Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	**End Term Exam** Theory Exam

Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- Godbole, Nina and Belapur, Sunit, Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives, Wiley.
- Understanding Cybercrime: Phenomena, and Legal Challenges Response, ITU 2012.
- Jain, Nilakshi and Menon, Ramesh, Cyber Security and Cyber Laws, Wiley.
- N. Renuka & Prasanta Mujrai Dr.Dilip Kumar A. Ode, Abhishek Sharma P., Dr. Ayan Das Gupta, Khwairakpam Goutam Singh, Yogesh Kumar A. Ode, Dr. Birajlakshmi Ghosh, Cyber Crime and Cyber Laws in India, RED'SHINE Publications.