

STUDY SCHEME & SYLLABUS

BATCH 2025-26

(1st SEM - 4th SEM)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	1st	25C2BCU-101	Business Organization and Management	Core Theory	6	5	1	0	40	60	100
2	1st	25C2BCU-102	Financial Accounting	Core Theory	6	5	1	0	40	60	100
3	1st	25C2BCU-103	Managerial Economics	General Elective	6	5	1	0	40	60	100
4	1st	25C2CCU-103	English	Ability Enhancement Compulsory Course	1	1	0	0	40	60	100
5	1st	25C2CCU-113	English Practical/Laboratory	Ability Enhancement Compulsory Course	1	0	0	2	30	20	50
6	1st	25C2HVC-C01	Human Values, De-addiction and Traffic Rules	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100
7	1st	25C2HVC-C11	Human Values, De-addiction and Traffic Rules (Lab/Seminar) *	Ability Enhancement Compulsory Course	1	0	0	2	25	-	25
8	1st	25C2CCU-111	Mentoring and Professional Development		1	0	0	2	25	-	25
TOTAL					25	19	3	6	280	320	600

The Human Values, De-addiction and Traffic Rules (Lab/Seminar) and Mentoring and Professional Development course will have internal evaluation only.

Note: One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the seminar at least once during the semester. It will be binding for all students to attend the seminar.

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	2nd	25C2BCU-201	Cost Accounting	Core Theory	6	5	1	0	40	60	100
2	2nd	25C2BCU-202	Business Environment	Core Theory	6	5	1	0	40	60	100
3	2nd	25C2BCU-203	Business Statistics	General Elective	6	5	1	0	40	60	100
4	2nd	25C2CCU-214	Entrepreneurship Setup and Launch**	Core Practical	2	0	0	4	60	40	100
5	2nd	25C2CCU-201	Environmental Studies*	Ability Enhancement Compulsory Course	2	2	0	0	40	60	100
6	2nd	25C2CCU-211	Mentoring and Professional Development		1	0	0	2	25	-	25
	TOTAL				23	17	3	6	245	280	525

**** The department of Higher Education and languages, government of Punjab endeavor to AI-powdered entrepreneurship learning platform on the said course. The Insitute/Campus shall appoint an Assistant Professor as faculty coordinator.**

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	3rd	25C2BCU-301	Management Accounting	Core	5	5	0	0	40	60	100
2	3rd	25C2BCU-302	Mercantile Law	Core	5	5	0	0	40	60	100
3	3rd	25C2BCU-303	Human Resource Management	Core	5	5	0	0	40	60	100
4	3rd	25C2BCU-304	Indian Economy	General Elective	5	5	0	0	40	60	100
5	3rd	25C2CCU-301	Design Thinking for Managers	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100
6	3rd	25C2BCU-305	Office Productivity tools for Business & E-Commerce	Skill Enhancement Course	2	1	0	2	50	-	50
7	3rd	25C2BCU-316	Summer Training Report-4 weeks internship	Skill Enhancement Course	2	2	0	0	50	-	50
8	3rd	25C2BCU-317	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
TOTAL					28	26	0	4	350	300	650

Note: Students are required to complete the professional industrial training/ internship during summer semester breaks.

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	4th	25C2BCU-401	Corporate Accounting	Core	5	5	0	0	40	60	100
2	4th	25C2BCU-402	Company Law and Auditing	Core	5	5	0	0	40	60	100
3	4th	25C2BCU-403	Income Tax Law & Practice	Core	5	5	0	0	40	60	100
4	4th	25C2BCU-404	Entrepreneurship Development	General Elective	5	5	0	0	40	60	100
5	4th	25C2BCU-405	Introduction to Business Analytics	Multidisciplinary	2	2	0	0	50	-	50
6	4th	25C2CCU-401	AI for Managers	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100
7	4th	25C2BCU-406	Business Efficiency Tools	Skill Enhancement Course	2	1	0	2	50	-	50
8	4th	25C2BCU-417	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
TOTAL					28	26	0	4	350	300	650

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Semester-1

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
1	1st	25C2BCU-101	Business Organization and Management	Core Theory	6	5	1	0	40	60	100

Objective: - to acquaint the students with the fundamentals of managing business. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility. The course will use and focus on Indian experiences, approaches and cases.

Unit-I

Management: Meaning, definitions, nature and scope, functions of management. Managerial roles and skills, **Basic forms of organizations:** Sole Proprietorship, Partnership, Joint stock company, HUF, Cooperative societies and trust. **Evolution of management thoughts and thinkers:** scientific management, general administrative theories, quantitative approach, behavioral approach, systems approach, contingency approach.

Unit-II

Planning: nature, scope, objectives, and types of plans, planning process, Business forecasting: Concept and techniques, MBO: concept and process of MBO. **Decision Making:** process, types and techniques.

Social responsibility of business: Meaning and concept, significance, arguments against and in favour of social responsibility, approaches for measuring CSR, **Business ethics:** Concept, issues and ethical dilemma.

Unit-III

Organizing: concept, nature, types, principles and process; Formal and Informal organizations, Organization chart, **Organization structure:** different forms of organizational structure, factors affecting organization structure, features of a good organization.

Departmentalization: concept and bases, **Authority:** Definition, types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, determinants of effective decentralization, Line and staff authority: Issues and Remedies, **Coordination** – types, techniques

Unit IV

Staffing: concept, nature, importance and process of Recruitment and selection, **Motivation** – concept, importance, theories of motivation: Maslow's need hierarchy theory, Herzberg's theory, Theory X and theory Y, Vroom's Expectancy model.

Control: function, process and types of control, significance and span of control. **Span of Control:** Nature and significance.

Suggested Readings:

- Harold Koontz, and Heinz Weihrich, *Essentials of Management: An International Perspective*, New Delhi, McGraw-Hill, 2010.
- Richard L Daft, *The New Era of Management*, New Delhi, Thomson, 2007.
- Stephen P Robbins, Mary Coulter and Neharika Vohra, *Managemnt*, New Delhi, Pearson , 2011.
- VSP Rao & V H Krishna, *Management*, Excel Books
- P. Subba Rao, *Principles of Management*, Himalaya Publishing
- Dubrin, *Management: Concepts & Cases*, Cengage Learning
- Ferrell, *Business :A Changing World*, Tata McGraw Hill
- PC Tripathi & P N Reddy, *principles of management*, McGraw Hill

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- Mukherjee, *Principles of Management and Organisational behaviour*, Tata McGraw Hill.

Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
2	1st	25C2BCU-102	Financial Accounting	Core Theory	6	5	1	0	40	60	100

Objective: The aim is to familiarize students with basic concepts and principles of accounting and different types of accounts in business.

UNIT-I

Basics of Accounting: Accounting, Accountancy and Book-Keeping, Accounting equation, Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary books, **Introduction to financial Accounting** –meaning, nature, scope, objectives, limitations. Accounting concepts and conventions (GAAP), Capital, Revenue and deferred revenue expenditure and receipts – **Financial Statements of Sole Proprietor and Partnership Firm** (with adjustments): Income Statement, Balance Sheet

UNIT-II

Joint Venture – Meaning, types, determination of profits under different methods. **Royalty Accounts, Consignment Accounts**– Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee.

UNIT-III

Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage, **Departmental Accounts** – Meaning – Objects – Advantages – Accounting procedure – Apportionment of Expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

UNIT-IV

Branch Accounts – Features – Objects– Types of branches – Dependent and Independent Branches (Excluding Foreign Branches)– Account Systems –Stock and Debtors System – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Suggested Readings:

- Maheshwari, S.N. and Maheshwari, S.K., "*Financial Accounting*", 2009, Vikas Publishing House, New Delhi.
- Mukherjee, A. and Hanif, M., "*Financial Accounting*", 1st Edition, 2003, Tata McGraw Hill.
- Sehgal, Ashok& Deepak, "*Financial Accounting*", Taxman's Allied Services.
- Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2nd Edition, 2007, Tata McGraw Hill.
- Tulsian, P. C. "*Financial Accounting*", Person.

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
3	1st	25C2BCU-103	Managerial Economics	General Elective	6	5	1	0	40	60	100

Objective: The objective of the paper is to acquaint the students with the economic concepts and principles and to enable them to use them to address business problems in a globalized economic environment.

Unit-I

Introduction to Managerial Economics: Meaning, Nature, Scope & Relationship with other disciplines, Role of managerial economics in decision Making, Opportunity Cost Principle, Production Possibility Curve, Incremental Concept, Scarcity Concept.

Demand: Demand and its Determination: Demand function; Determinants of demand; Demand elasticity – Price, Income and cross elasticity, Use of elasticity for analyzing demand. Demand forecasting: Introduction and techniques.

Unit-II

Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory

Production Function: Meaning, Concept of productivity and technology, Short Run and long run production function, Introduction to Isoquants; Least cost combination of inputs, Producer's equilibrium; Returns to scale.

Unit-III

Theory of Cost: Cost Concepts and Determinants of cost, short run and long run cost theory, Modern Theory of Cost, Relationship between cost and production function

Revenue Curve: Concept of Revenue, Different Types of Revenues, concept and shapes of Total Revenue, Average revenue and marginal revenue, Relationship between Total Revenue, Average revenue and marginal revenue, Elasticity of Demand and Revenue relation

Unit-IV

Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly: Price and output determination under collusive oligopoly, Price and output determination under non-collusive oligopoly.

Supply: Introduction to supply and supply curve.

Pricing: Pricing practices; Commodity Pricing: Economics of advertisement costs; Types of pricing practices.

Note: Relevant Case Studies will be discussed in class.

Suggested Readings:

- D.M. Mithani, *Managerial Economics Theory and Applications*, Himalaya Publication
- Peterson and Lewis, *Managerial Economic*, Prentice Hall of India
- Gupta, *Managerial Economics*, Tata Mc Graw Hills
- Geetika, *Managerial Economics*, Tata Mc Graw Hills
- D. N. Dwivedi, *Managerial Economic*, Vikas Publications
- Koutsoyiannis, *A Modern Micro Economics*, Palgrave Macmillan Publishers, New Delhi.
- H.L Ahuja *Advanced Economic Analysis*, S. Chand & Co. Ltd, NewDelhi.7.
- G.S Gupta, *Managerial Economics*, Tata Mc Graw Hill.
- K.K.Dewett, *Modern Economic Theory*, S. Chand Publication

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
4	1 st	25C2CCU-103	English	Ability Enhancement Compulsory Course	1	1	0	0	40	60	100

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to their personal, social and professional interactions?
- The syllabus shall address the issues relating to the Language of communication.

Students will become proficient in professional communication such as interviews, group discussions, office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Detailed Contents:
Unit1-1(Introduction)

- Theory of Communication
- Types and modes of Communication

Unit-2(Language of Communication)

- Verbal and Non-verbal
- (Spoken and Written)
- Personal, Social and Business
- Barriers and Strategies
- Intra-personal, Inter-personal and Group communication

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- Close Reading
- Comprehension
- Summary Paraphrasing
- Analysis and Interpretation
- Translation (from Hindi/Punjabi to English and vice-versa) OR

Precis writing/Paraphrasing (for International Students)

- Literary/Knowledge Texts

Unit-4 (Writing Skills)

- Documenting
- Report Writing
- Making notes
- Letter writing

Recommended Readings:

1. *Fluency in English-Part II*, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Language, Literature and Creativity*, Orient Black swan, 2013.
4. *Language through Literature* (forthcoming) ed. Dr. Gauri Mishra, Dr. Ranjana Kaul, Dr. Brati Biswas
5. *On Writing Well*. William Zinsser. Harper Resource Book. 2001
6. *Study Writing*. Liz Hamp-Lyons and Ben Heasley. Cambridge University Press. 2006

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
5	1st	25C2CCU-113	English Practical/Laboratory	Ability Enhancement Compulsory Course	1	0	0	2	30	20	50

Course Outcomes:

- The objective of this course is to introduce students to the theory, fundamentals and tools of communication.
- To help the students become the independent users of English language.
- To develop in them vital communication skills which are integral to personal, social and professional interactions.
- The syllabus shall address the issues relating to the Language of communication.
- Students will become proficient in professional communication such as interviews, group discussions and business office environments, important reading skills as well as writing skills such as report writing, note taking etc.

The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

Interactive practice sessions in Language Lab on Oral Communication

- Listening Comprehension
- Self-Introduction, Group Discussion and Role Play
- Common Everyday Situations: Conversations and Dialogues
- Communication at Workplace
- Interviews
- Formal Presentations
- Monologue
- Effective Communication/Mis-Communication
- Public Speaking

Recommended Readings:

1. *Fluency in English-Part II*, Oxford University Press, 2006.
2. *Business English*, Pearson, 2008.
3. *Practical English Usage*. Michael Swan. OUP. 1995.
4. *Communication Skills*. Sanjay Kumar and Pushp Lata. Oxford University Press. 2011.
5. *Exercises in Spoken English*. Parts. I-III. CIEFL, Hyderabad. Oxford University Press

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
6	1st	25C2HVC-C01	Human Values, De-addiction and Traffic Rules	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100

Course Objective: This introductory course input is intended

- To help the students appreciate the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity which are the core aspirations of all human beings.
 - To facilitate the development of a Holistic perspective among students towards life, profession and happiness, based on a correct understanding of the Human reality and the rest of Existence. Such a holistic perspective forms the basis of Value based living in a natural way.
 - To highlight plausible implications of such a Holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behavior and mutually enriching interaction with Nature.
- Thus, this course is intended to provide a much needed orientational input in Value Education to the young enquiring minds.

Course Methodology

- The methodology of this course is universally adaptable, involving a systematic and rational study of the human being vis-à-vis the rest of existence.
- It is free from any dogma or value prescriptions.
- It is a process of self-investigation and self-exploration, and not of giving sermons. Whatever is found as truth or reality is stated as proposal and the students are facilitated to verify it in their own right based on their Natural Acceptance and Experiential Validation.
- This process of self-exploration takes the form of a dialogue between the teacher and the students to begin with, and within the student himself/herself finally.
- This self-exploration also enables them to evaluate their pre-conditionings and present beliefs.

Content for Lectures:

Module 1: Course Introduction - Need, Basic Guidelines, Content and Process for Value Education [6]

- Understanding the need, basic guidelines, content and process for Value Education
- Self Exploration-what is it? - its content and process; 'Natural Acceptance' and Experiential Validation- as the mechanism for self exploration
- Continuous Happiness and Prosperity-A look at basic Human Aspirations
- Right understanding, Relationship and Physical Facilities- the basic requirements for fulfillment of aspirations of every human being with their correct priority
- Understanding Happiness and Prosperity correctly-A critical appraisal of the current scenario
- Method to fulfill the above human aspirations: understanding and living in harmony at various levels

Module2: Understanding Harmony in the Human Being-Harmony in Myself! [6]

- Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
- Understanding the needs of Self('I') and 'Body'- *Sukhand Suvidha*
- Understanding the Body as an instrument of 'I'(I being the doer, seer and enjoyer)
- Understanding the characteristics and activities of 'I' and harmony in 'I'
- Understanding the harmony of I with the Body: *Sanyamand Swasthya*; correct appraisal of Physical

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needs, meaning of Prosperity in detail

6. Programs to ensure *Sanyam* and *Swasthya*
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module3: Understanding Harmony in the Family and Society-Harmony in Human-Human Relationship [6]

7. Understanding harmony in the Family-the basic unit of human interaction
8. Understanding values in human-human relationship; meaning of *Nyaya* and program for its fulfillment to ensure *Ubhay-tripti*;
Trust (*Vishwas*) and Respect (*Samman*) as the foundational values of relationship
9. Understanding the meaning of *Vishwas*; Difference between intention and competence
10. Understanding the meaning of *Samman*, Difference between respect and differentiation; the other salient values in relationship
11. Understanding the harmony in the society (society being an extension of family):
Samadhan, *Samridhi*, *Abhay*, *Sah-astitva* as comprehensive Human Goals
12. Visualizing a universal harmonious order in society- Undivided Society (*Akhand Samaj*), Universal Order (*Sarvabhaum Vyawastha*)- from family to world family!
- Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module 4: Understanding Harmony in the Nature and Existence - Whole existence as Co-existence [4]

13. Understanding the harmony in the Nature
14. Inter connectedness and mutual fulfillment among the four orders of nature-recyclability and self-regulation in nature
15. Understanding Existence as Co-existence (*Sah-astitva*) of mutually interacting units in all-pervasive space
16. Holistic perception of harmony at all levels of existence
17. Practice Exercises and Case Studies will be taken up in Practice Sessions.

Module5: Implications of the above Holistic Understanding of Harmony on Professional Ethics [6]

18. Natural acceptance of human values
19. Definitiveness of Ethical Human Conduct
20. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order
21. Competence in professional ethics:
 - a) Ability to utilize the professional competence for augmenting universal human order,
 - b) Ability to identify the scope and characteristics of people-friendly and eco-friendly production systems,
 - c) Ability to identify and develop appropriate technologies and management patterns for above production systems.
22. Case studies of typical holistic technologies, management models and production systems
23. Strategy for transition from the present state to Universal Human Order:
 - a) At the level of individual: as socially and ecologically responsible engineers, technologists and managers
 - b) At the level of society: as mutually enriching institutions and organizations

Text Book

R R Gaur, R Sangal, G P Bagaria, 2009, *A Foundation Course in Value Education*.

Reference Books

1. Ivan Illich, 1974, *Energy & Equity*, The Trinity Press, Worcester, and Harper Collins, USA

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2. E.F. Schumacher, 1973, *Small is Beautiful: a study of economics as if people mattered*, Blond & Briggs, Britain.
3. ANagraj, 1998, *Jeevan Vidyaek Parichay*, Divya Path Sansthan, Amarkantak.
4. Sussan George, 1976, *How the Other Half Dies*, Penguin Press. Reprinted 1986, 1991
5. P L Dhar, RRGaur, 1990, *Science and Humanism*, Common wealth Publishers.
6. A.N. Tripathy, 2003, *Human Values*, New Age International Publishers.
7. Subhas Palekar, 2000, *How to practice Natural Farming*, Pracheen (Vaidik) Krishi Tantra Shodh, Amravati.
8. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, *Limits to Growth – Club of Rome's report*, Universe Books.
9. E G Seebauer & Robert L. Berry, 2000, *Fundamentals of Ethics for Scientists & Engineers*, Oxford University Press
10. M Govindrajran, S Natrajan & V.S. Senthil Kumar, *Engineering Ethics (including Human Values)*, Eastern Economy Edition, Prentice Hall of India Ltd.
11. BP Banerjee, 2005, *Foundations of Ethics and Management*, Excel Books.
12. B L Bajpai, 2004, *Indian Ethos and Modern Management*, New Royal Book Co., Lucknow. Reprinted 2008.

Relevant CDs, Movies, Documentaries & Other Literature:

1. Value Education website, <http://uhv.ac.in>
2. Story of Stuff, <http://www.storyofstuff.com>
3. Al Gore, *An Inconvenient Truth*, Paramount Classics, USA
4. Charlie Chaplin, *Modern Times*, United Artists, USA
5. IIT Delhi, *Modern Technology—the Untold Story*

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7	1st	25C2HVC-C11	Human Values, De- addiction and Traffic Rules (Lab/ Seminar) *	Ability Enhancement Compulsory Course	1	0	0	2	25	-	25

One each seminar will be organized on Drug De-addiction and Traffic Rules. Eminent scholar and experts of the subject will be called for the Seminar at least once during the semester. It will be binding for all the students to attend the seminar.

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
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8	1st	25C2CCU-111	Mentoring and Professional Development		1	0	0	2	25	-	25

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills
- The course shall be split in two sections i.e. outdoor activities and class activities. For achieving the above, suggestive list of activities to be conducted are:

**Part – A
(Class Activities)**

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

**Part – B
(Outdoor Activities)**

1. Sports/NSS/NCC
2. Field project.
3. Society Activities of various professional student chapters, Cultural Clubs, etc.

Note: Evaluation shall be based on rubrics for Part–A & B.

Mentors/Faculty in charges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department and details shall be uploaded on websites of the institutions.

Semester-2

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
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1	2nd	25C2BCU-201	Cost Accounting	Core Theory	6	5	1	0	40	60	100

Course Objective: The main aim of this Paper is to familiarize the students with the basics of Cost Accounting and acquaint them with the application of Cost Accounting tools and techniques to aid managerial decision-making. It also aims at making them aware of various latest developments in this field.

UNIT I

Cost Accounting: Meaning, Objectives, Nature and Scope, Comparison between Cost, financial and management accounting–Application of Cost Accounting–Designing and Installation of Cost Accounting System –**Cost Concepts:** Cost Classification, Cost Unit – Cost Center –Elements of Cost –Preparation of Cost Sheet, Tenders and Quotations

UNIT II

Material: Purchase, Storage and Material Control, Setting of Levels of Stock, Inventory Control Techniques. Methods of Pricing Material Issues. **Labour:** Meaning and Components of Labour Cost. Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover, **Overheads:** Collection, Classification, Allocation, Apportionment and Absorption of Overheads, Machine Hour Rate.

UNIT III

Reconciliation of Cost and Financial Accounts: Need for reconciliation – Reasons for difference in profits – Problems on preparation of Reconciliation statements, **Methods of Costing:** Process Costing, Contract Costing, **Marginal Costing and Cost-Volume Profit Analysis** (Basics)

UNIT IV

Budgetary Control: Concept, Classification, Cash and flexible budgets, Zero Base Budgeting.

Contemporary Developments in Costing: Activity-Based Costing, Just In Time (JIT), Target Costing, Life Cycle Costing, Value Analysis, Kaizen Costing, Total Quality Management, Back-flush Costing.

SUGGESTED READINGS:

- Arora, M. N.(2017).*Cost Accounting: Principle s&Practice.12th Edition*, Vikas publishing house.
- Dutta, M. (2013), *Cost Accounting –Principles &Practice,12th Edition*, Pearson
- Horngren, C. T. (2017). *Cost accounting: A Managerial Emphasis,16th Edition* Pearson Education India.
- Jain S.P & Narang K.L. (2017). *Advanced Cost Accounting,17/e*,Kalyani Publishers.
- Jain, P. K.& Khan, M, Y,(2017). *Cost Accounting.2nd Edition*, Tata Mc Graw-Hill Education.
- Kishore, R. M. (2016). *Cost and Management Accounting.6th Edition*, Taxmann Publications.
- Kishore, R. M. (2017). *StrategicCostManagement.5th Edition*, Taxmann Publications.
- Lall, Nigamand Jain I.C.(2013).*Cost Accounting, Principles, Methods and Techniques*, PHI Pvt. Ltd, New

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Delhi.

- Saxena VK & Vashist CD (2015). *Advanced Cost & Management Accounting*, Sultan Chand.

Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
2	2nd	25C2BCU-202	Business Environment	Core Theory	6	5	1	0	40	60	100

Course Objective: The objective of this paper is to acquaint students with the issues of business environment in which corporate sector has to operate. It will also familiarize them with the techniques available for scanning and monitoring the environment. It also aims at providing some basic knowledge about international environment pertaining to business.

Unit I

Introduction to Business Environment: Nature and Significance of Business Environment. Components of Business Environment, Techniques of Environment Scanning. Economic Environment of Business: Economic Systems. Economic Planning in India, Brief idea of Industrial Policy, Fiscal policy, Monetary policy and EXIM policy.

Unit II

Political and Legal Environment of Business: Three political institutions: Legislature, Executive and Judiciary. Foreign Exchange Management Act (FEMA), Consumer Protection Act. Introduction to Liberalization, Privatization and Globalization: Factors facilitating and impeding globalization in India.

Unit III

Socio- Cultural Environment: Critical elements of socio-cultural Environment. Social responsibility of business. Business Ethics and Corporate Social Responsibility. **Public Sector**-Changing Role of Public Sector - Relevance of public sector – Public Sector reforms. Regulatory framework with reference to Banking and Security Market. Technological Environment.

Unit IV

International Business Environment: Multinational Corporations-Benefits and Problems. Mergers and acquisitions - reasons - trends - Advantages and Disadvantages. WTO, Consequences of WTO for India. IMF. Regional Groupings.

SUGGESTED READINGS:

- Aswathappa, K: Essentials of Business Environment-Text, Cases and Exercises Himalya Publishing House (13th Revised Edition-2016)
- Cherunilam, Francis– Business Environment- Text and Cases, Himalya Publishing House Pvt. Ltd. (20th Edition-2011)
- Paul, Justin-Business Environment-Text and Cases-Mc Graw Hill Education (India) Private Limited. (4th Revised Edition-2018)
- Ramachandara, Archana and Ravi-Business Environment. Himalya Publishing House Pvt. Ltd. (New Edition-2017)

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
3	25C2BCU-203	Business Statistics	General Elective	6	5	1	0	40	60	100	2nd

Course Objective: The course aims to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making. Analysis of numbers is required for taking decisions related to every aspect of business.

Unit-I

Introduction to Statistics: Meaning, Definitions, Features of statistics, Importance, Functions, Scope and Limitations of Statistics.

Data Collection: Sources of Primary and Secondary data. Presentation of Data. Frequency distribution.

Sampling Concepts: Meaning of Population and Sample, Parameters and Statistics, Descriptive and Inferential Statistics, Probability and Non-Probability Sampling Methods including Simple Random Sample, Stratified Sampling, Systematic Sampling, Judgement Sampling and Convenience Sampling.

Unit-II

Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications. Positional Averages: Mode and median (and other partition values including quartiles, deciles and percentile. Graphic presentation of measures of central tendency.

Measures of Variation: Absolute and relative measures. Range, quartile deviation, mean deviation, standard deviation and their coefficients. Properties of Standard Deviation and Variance.

Sampling Distribution: Concept of Sampling Distribution, Formulation of Sampling Distribution of Mean and Sampling distribution of standard deviation/Variance.

Unit-III

Simple Correlation Analysis: Meaning of Correlation, Simple, multiple and partial, linear and non linear correlation, correlation and causation, scatter diagram, Pearson's correlation coefficient and Rank Correlation.

Simple Regression Analysis: Meaning of Regression, Principle of least square and regression analysis, Calculation of regression coefficient, properties of regression coefficient, Relationship between correlation and regression coefficient.

Unit-IV

Theory of Probability: Meaning of Probability, Approaches to the calculation of probability, calculation of event probabilities, Addition and Multiplication, Laws of Probability (Proof not required), Conditional Probability and Bayes' Theorem (Proof not required).

Probability Distribution: Binomial Distribution: Probability Distribution function, Constants, Shape, Fitting of Binomial Distribution, Poisson Distribution: Probability Function (including Poisson approximation to binomial distribution) Constants, Fitting of Poisson Distribution, Normal Distribution: Probability Distribution Function, Properties of Normal Curve, Calculation of Probabilities.

Syllabus for B. Com (Hons.) 2025 Batch**Suggested Readings:**

1. Levin, Richard and David S. Rubin. “*Statistics for Management*”. Prentice Hall of India, New Delhi.
2. Chandan, J.S., “*Statistics for Business and Economics*”, Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., “*Quantitative Analysis for Management*”, Prentice–Hall of India, New Delhi.
4. Gupta C B, Gupta V, “*An Introduction to Statistical Methods*”, Vikas Publications.
5. Siegel, Andrew F, *Practical Business Statistics*. International Edition, Mc Graw Hill
6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., *Business Statistics: A First Course*, Pearson Education.

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
4	2nd	25C2CCU-214	Entrepreneurship Setup and Launch**	Core Practical	2	0	0	4	60	40	100

Introduction:

This semester lays the foundation for the learner to understand what entrepreneurship is, beyond just starting a business. It introduces key ideas like problem-solving, value creation, and self-awareness. The learner will begin exploring basic business concepts while discovering their own interests and strengths.

Learners Objective:

1. Understand the core concepts of entrepreneurship through relatable, real-life examples.
2. Begin to see themselves as problem-solvers and creators.
3. Learn about business paths and choose one to try based on interest or local fit.
4. Launch a micro-hustle (online or offline) to earn their first income.
5. Build confidence and self-belief by doing.

Outcome: By the end of this semester, learners will start a simple business activity, earn their first income, and build belief in their ability to do business.

Guiding Principles/Approach:

This syllabus is built on principles of experiential learning, growth mindset development, and identity-first learning. Drawing from learning science and behavior design, the course shifts students from passive learning to active doing, where they try out small business activities in real contexts. The design helps students not just learn entrepreneurship but begin to see themselves as entrepreneurs. Emphasis is placed on small wins, peer collaboration, and locally relevant opportunities to ensure learning feels achievable and connected to their realities. The curriculum focuses on conceptual understanding without heavy theory, combining practical action, reflection, and collaboration. By making progress visible and success feel possible, it plants the seeds of self-reliance, initiative, and long-term motivation.

Semester Syllabus:

Format: 12 weeks, 4hours/week|2credits

Revenue Target: ₹ 10,000

Week	Learning Goal	Measurable Outcome
1	Understand what entrepreneurship is and who can be an entrepreneur	Students define entrepreneurship in their own words and list 2 entrepreneurs from their local area or community

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2	Connect personal identity to entrepreneurship(strengths, interests, struggles)	Students create a “value map” showing how a skill/interest/problem from their life could become a business opportunity
3	Learn about 5 business paths: content creation, drop-shipping, cloud kitchen/food business, gig economy and local services	Students explore 1–2 examples from each domain and share one they’ re most curious to try and why
4	Choose a path and generate a basic business idea	Students write down a clear offer (what, for whom, why) and one way to reach their customer
5	Take first real action: message, post, pitch, or sell	Students reach out to serve 1 real potential customer and record what happened
6	Reflect on first attempt and share with peers	Students share their result, a challenge faced, and one idea to improve next time
7	Improve and try again: aim for first ₹100	Students apply a change, try again, and aim to make their first ₹100 or get meaningful response
8	Learn how to identify and understand your target customer	Students talk to 2 potential customers or observe them and list 3 insights about their needs
9	Learn how to serve your target audience better	Students improve one part of their offer (product, delivery, messaging, or interaction) based on customer feedback or need
10	Explore core entrepreneurial values(resilience, honesty, effort)	Students reflect on 1 value they’re building and show it in a business task or peer story
11	Focus on earning and staying consistent	Students complete a second earning task and track their consistency (e.g., same product or message for 3 days)
12	Reflect on earnings, grit, and how to keep going	Students record total earnings, one resilience moment, and one support system or habit they’ll continue with

Weekly Component:

Component	Duration	Description
Learning Module	~1.5hrs	- Introduces key concepts in a simple and engaging way - Includes, examples, and 1–2 interactive discussions or quizzes
Action Lab	~2hrs	- Hands-on task on the weekly concept - Includes step-by-step guidance, templates, and worksheets - Ends with a submission (e.g., video, reflection, or proof of action)

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Resources	Self-paced	-Supplementary videos, short readings, real-life stories, and tools to deepen understanding at their own pace
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Evaluation Criteria

Evaluation Component	Description	Weightage
Weekly Task Completion	Timely submission of weekly tasks including reflections, activities, quizzes etc.	40%
Target Completion	Performance-based evaluation on hitting revenue or profit targets (e.g. generating ₹10,000 revenue)	30%
Final Project	A comprehensive project based on the semester's theme	30%

Week1: What is Entrepreneurship? Who Can Be an entrepreneur?

INTRODUCTION: Could You Be an entrepreneur?

When people hear “entrepreneur,” they often think it means having a company, investors, or an MBA. Some even believe it's only for toppers or those with high grades. But entrepreneurship is more about mindset than qualifications: it's about seeing a problem and doing something about it. Like someone who starts selling snacks because their school canteen is always shut, or a friend who fixes broken chargers for others. If you've ever spotted an need and thought, “I can solve this,” - you’ve already taken your first step.

Component1: Learning Module (~1.5hours) Unit 1:

What is Entrepreneurship?

1. *Solving problems or creating value in exchange for money.*
2. Entrepreneurship is not just about starting a company: it's about initiative, resourcefulness, and value creation.
3. Different types of entrepreneurs: small shop owners, street vendors, You Tubers, local tailors, mechanics, and more.
4. Entrepreneurs build opportunities instead of waiting for them.

Simple Slide/Visual Aid Tip:

A circle that says "Problem", an arrow pointing to "Solution", then an arrow to "Earn". That's entrepreneurship.

<A video that visually shows how entrepreneurship starts with spotting a problem (e.g., long food lines), creating a solution (e.g., pre-order lunch service), and earning from it: illustrating the simple flow: Problem →Solution → Earn>

MCQ1

Q: What best describes entrepreneurship?

- A. Getting a job in a company
- B. Solving problems for others and earning from it
- C. Studying business in college
- D. Buying expensive things

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Feedback:

1. *Correct! Entrepreneurs solve problems or offer value and get paid for it.*
2. *Not quite! Entrepreneurship is about creating something useful, not just getting a job or studying.*

Unit2: Who Can Be an entrepreneur?

Entrepreneurship starts with spotting a problem, finding a solution, and creating value. Today, anyone with a phone and an internet connection can start a business: money helps, but mindset and initiative matter more at the start.

You just need:

1. A problem to solve
2. A simple skill or product
3. The courage to start small

Examples Carousel (Swipe able cards)

1. **Pooja (India)**—Sells handmade rakhis on Instagram, learned designing on YouTube.
Problems he saw: Expensive or generic rakhis in the market; no personal touch.
2. **Luis (Mexico)**—Repairs used phones in his garage, now has loyal customers.
Problem he saw: Many people couldn't afford new phones or didn't trust local repair shops.
3. **Sana (Kolkata)**—Started tiffin delivery from her home kitchen, now earns ₹500/day.
Problems he saw: Office workers struggled to find affordable, homemade meals.
4. **Sal Khan (USA)** — Started Khan Academy with YouTube lessons to help his cousin.
Problem he saw: His cousin needed help with math, but good learning resources were hard to access.

MCQ

Q: Which of these can be a form of entrepreneurship?

- A. Making reels on skin care tips and selling homemade face packs ☒
- B. Buying new clothes from malls
- C. Studying engineering
- D. Playing games without sharing or streaming

Feedback:

1. *Correct! Sharing useful tips + selling a product=solving a need!*
2. *Try again! Entrepreneurship is about creating value and helping others.*

Reflection Prompt

1. If you had to earn ₹ 100 this week, what would you do?

Component 2: Action Lab (~2 hours) Task Find & Learn from 2 Entrepreneurs Near You

Steps (Checklist):

1. Look around your neighborhood or online: find 2 people who earn through their own work
2. Ask or observe:
 - a) What do they do?
 - b) How do they earn?
 - c) What makes them entrepreneurial?

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3. Use the **Entrepreneur Tracker Template** (available in the resources tab)

Final Deliverable

Learner submits:

1. A short definition of entrepreneurship (in their words)
2. 2 entries from the Entrepreneur Tracker (name, what they do, what learner learned)
→ Submitted in the submissions tab. Supplementary Resources (Optional)

1. [Danny O'Neill-Getting started|Entrepreneurship|KhanAcademy](#)
2. [TheBetterIndia-Stories of local entrepreneurs](#)

Week2: Can I Be an entrepreneur?**INTRO–What makes an entrepreneur?**

You don't need a suit, a degree, or a lot of money to be an entrepreneur.

You need one thing: a mind set. Entrepreneurs notice problems around them: and do something about it. From the boy fixing bikes outside his house to the girl teaching dance on Instagram, they all started small. What matters most is not what you have: it's how you think and act.

Component1: Learning Module (~1.5hours) Unit**1: What makes an entrepreneur?****Key Concepts:**

1. **Entrepreneurs are driven by curiosity:** they ask questions, explore possibilities, and seek better ways to do things.
2. **They take initiative:** they act, experiment, and create using limited resources with creativity and courage
3. **They learn by doing:** embracing mistakes as stepping stones to progress.
4. **They take full ownership:** one day they're the marketer, the delivery person, and the customer support, all in one.
5. **They are resilient:** they persist through challenges, adapt to change, and keep moving forward with purpose.

Real-Life Examples:

1. Nithin & Nikhil Kamath (Zerodha) – Started India's largest stock brokerage without formal degrees or external funding, just deep curiosity about stock markets and a desire to simplify investing
2. Qualities: Took initiative early and stayed persistent through challenges.
3. Prajakta Koli (MostlySane) – Started by making comedy sketches about everyday Indian life: family, school, relationships: and became one of India's top digital creators.
4. Qualities: Stayed consistent, adapted over time, and built strong audience trust.
5. Tilak Mehta (Paper n Parcels) – As a teenager, launched a courier startup using Mumbai's dabbawala network for delivery.
6. Qualities: Thought creatively and acted with confidence at a young age

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Unit2: Start Small: Build Ideas from What You Know

In the last unit, you learned that entrepreneurs don't just have ideas: they act, solve problems, and use what they have.

But the big question now is:

“What can I offer?”

That's where the Value Map comes in. It helps you take your first step toward thinking and acting like an entrepreneur: in your own way.

What is a Value Map?

A Value Map connects three simple things:

What people around you need

→ *Look around: is there something people often struggle with or something that could be better?*

What you enjoy or are willing to try

→ *You don't need to be an expert. Start with small things you like doing: talking to people, fixing, organizing, helping, designing, or learning something new.*

→ *Even if you're just curious about something: that's enough to begin.*

What solution you can create

→ **Use what you enjoy or are learning to try solving** *a real need around you: even in a small way*

Visuals:

3 overlapping circles:

1. “People Need”
2. “I Can”
3. “My Offer”

Examples:

1. **People Need** → Affordable meals

I Can → Cook + have access to home kitchen My Offer → ₹40 tiffin service

2. **People Need** → Study tips in Punjabi I Can → Speak clearly + love teaching

My Offer → 3-minute video tips on Instagram

MCQ

Q: What's the first step to be in an entrepreneur?

- A. Waiting for the perfect idea
- B. Solving a problem with your skills 
- C. Buying a shop
- D. Studying for years

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Feedback:

1. *Correct! Entrepreneurs start by solving small problems using what they already have.*
2. *Try again! It's not about waiting: it's about starting.*

Reflection Prompt

1. If someone gave you ₹500 and asked you to earn from it, what would you do?

Component2: Action Lab(~2 hours)

Task: Create Your Personal Value Map Steps (checklist in app):

1. Think of 2–3 problems people face around you (hunger ,phone repair, boredom,etc.)
2. List your own skills, interests, or resources.
3. Match each problem with something you could offer.
4. Use the **Value Map Template in the resources** to organize your ideas.

Final Deliverable (Submitted in App):

1. Your completed **Value Map**(in 3 columns: Need, Skill, Offer)
2. Highlight **1 idea** you'd like to explore for your future hustle

Supplementary Resources (Optional)

1. "Start with Why " by Simon Sinek
2. [10 Characteristics of Successful Entrepreneurs| Business: Explained](#)

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
5	2nd	25C2CCU-201	Environmental Studies*	Ability Enhancement Compulsory Course	2	2	0	0	40	60	100

Course Outcomes:

1. Students will enable to understand environmental problems at local and national level through literature and general awareness.
2. The students will gain practical knowledge by visiting wildlife areas, environmental institutes and various personalities who have done practical work on various environmental Issues.
3. The students will apply interdisciplinary approach to understand key environmental issues and critically analyze them to explore the possibilities to mitigate these problems.
4. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

UNIT-1: Introduction to Environmental Studies

Multidisciplinary nature of Environmental Studies: Scope & Importance Need for Public Awareness

UNIT-2: Ecosystems

Concept of an Ecosystem: Structure & functions of an ecosystem (Producers, Consumers & Decomposers)

Energy Flow in an ecosystem: Food Chain, Food web and Ecological Pyramids Characteristic features, structure & functions of following Ecosystems:

- Forest Ecosystem
- Aquatic Ecosystem (Ponds, Lakes, River & Ocean)

UNIT-3: Natural Resources

Renewable & Non-renewable resources

Forest Resources: Their uses, functions & values (Biodiversity conservation, role in climate change, medicines) & threats (Overexploitation, Deforestation, Timber extraction, Agriculture Pressure), Forest Conservation Act

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Water Resources: Their uses (Agriculture, Domestic & Industrial), functions & values, Overexploitation and Pollution of Ground & Surface water resources (Case study of Punjab), Water Conservation, Rainwater Harvesting,

Land Resources: Land as a resource; Land degradation, soil erosion and desertification

Energy Resources: Renewable & non-renewable energy resources, use of alternate energy resources (Solar, Wind, Biomass, Thermal), Urban problems related to Energy

UNIT-4: Biodiversity & its conservation

Types of Biodiversity: Species, Genetic & Ecosystem

India as a mega biodiversity nation, Biodiversity hot spots and biogeographic regions of India

Examples of Endangered & Endemic species of India, Red data book

UNIT-5: Environmental Pollution & Social Issues

Types, Causes, Effects & Control of Air, Water, Soil & Noise Pollution Nuclear hazards and accidents & Health risks

Global Climate Change: Global warming, Ozone depletion, Acid rain, Melting of Glaciers & Ice caps, rising sea levels

Environmental disasters: Earthquakes, Floods, Cyclones, Landslides

UNIT-6: Field Work

Visit to a National Park, Biosphere Reserve, Wildlife Sanctuary Documentation & preparation of a Biodiversity (flora & fauna) register of campus/river/forest

Visit to a local polluted site: Urban/Rural/Industrial/Agricultural

Identification & Photography of resident or migratory birds, insects (butterflies) Public hearing on environmental issues in a village

Suggested Readings:

1. Bharucha, E. Text Book for Environmental Studies. University Grants Commission, New Delhi.
2. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
3. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India, Email: mapin@icenet.net (R)
4. Brunner R.C., 1989, Hazardous Waste Incineration, Mc Graw Hill Inc. 480p
5. Clark R. S., Marine Pollution, Clanderson Press Oxford (TB)
6. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia,

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- Jaico Publ. House, Mumabai, 1196p
7. De A. K., Environmental Chemistry, Wiley Eastern Ltd.
 8. Down to Earth, Centre for Science and Environment (R)
 9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
 10. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
 11. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 1140p.
 12. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
 13. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
 14. Mhaskar A. K., Matter Hazardous, Techno-Science Publication (TB)
 15. Miller T. G. Jr. Environmental Science, Wadsworth Publishing Co.(TB)
 16. Odum, E.P.1971.Fundamentals of Ecology.W.B.SaundersCo.USA,574p
 17. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.
 18. Sharma B .K.,2001. Environmental Chemistry. Geol Publ. House, Meerut
 19. Survey of the Environment, The Hindu(M)
 20. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)
 21. Trivedi R. K. and P.K. Goel, Introduction to air pollution, Techno-Science Publication (TB)
 22. Wanger K.D., 1998 Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p

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Sr. No.	Semester	Course Code	Course Title	Course Type	C	Hours per week			Marks Distribution		Total Marks
						L	T	P	Internal	External	
6	2nd	25C2CCU-211	Mentoring and Professional Development		1	0	0	2	25	-	25

Guidelines regarding Mentoring and Professional Development

The objective of mentoring will be development of:

- Overall Personality
- Aptitude (Technical and General)
- General Awareness (Current Affairs and GK)
- Communication Skills
- Presentation Skills

The course shall be split in two sections i.e. outdoor activities and class activities. For achieving the above, suggestive list of activities to be conducted are:

Part – A (Class Activities)

1. Expert and video lectures
2. Aptitude Test
3. Group Discussion
4. Quiz (General/Technical)
5. Presentations by the students
6. Team building Exercises

Part – B (Outdoor Activities)

1. Sports/NSS/NCC
2. Field Project
3. Society Activities of various students chapter i.e. ISTE, SCIE, SAE, CSI, Cultural Club, etc.

Note: Evaluation shall be based on rubrics for Part–A & B.

Mentors/Faculty incharges shall maintain proper record student wise of each activity conducted and the same shall be submitted to the department.

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Semester-3

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
1	25C2BCU-301	Management Accounting	Core	5	5	0	0	40	60	100

Prerequisite	Prior exposure to basic knowledge of accounting principles
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Outline the basic concepts of management and financial accounting in a real business scenario.
CO 2	Examine the students with tools and techniques of decision making.
CO 3	Develop the ratios as a tool of managerial decision making to acquaint students with use of budgetary control.
CO 4	Analyze financial position and liquidity of an organization.
CO 5	Identify responsibility accounting and recognize the emerging trends in management accounting

Detailed Syllabus

UNIT I

Management Accounting Fundamentals: Meaning, Definition, Objectives and Scope, Role and Functions of Management Accounting, Differences between Financial, Cost and Management Accounting, Importance and Limitations of Management Accounting; Tools of Financial Analysis: Comparative Financial Statements Analysis, Common-size Financial Statements Analysis, Trend analysis, Types and Methods of Financial Statement Analysis, Objectives of Financial Statement Analysis; Ratio Analysis: Meaning and Classification of Ratios, Uses and Significance of Ratios Analysis , Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios, Interpretation of Ratios for Decision Making.

(11 Hrs)

UNIT II

Cost-Volume-Profit (CVP) Analysis: Meaning and Assumptions, Contribution Margin Concept, Break-Even Point (in units & value), Margin of Safety, Profit Planning; Break-Even Chart: Construction and Interpretation, Practical Applications in Pricing Decisions; Managerial Decision Making: Marginal Costing Techniques for Decision Making, Make or Buy Decisions, Pricing Decisions, Product Mix Decisions, Shut-Down Point Analysis.

(12 Hrs)

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UNIT III

Budgeting Basics: Meaning, Objectives and Advantages, Budgeting vs. Forecasting, Types of Budgets, Fixed budget, Flexible budget, Cash budget, Master budget, Zero-Based Budgeting; **Budgetary Control:** Meaning and Steps in Budgetary Control, Performance Reports, Advantages and Limitations; **Cash Forecasting:** Meaning, Objectives and Role of Cash Forecasting, Techniques of Cash Forecasting, Importance in Planning and Control.

(11 Hrs)

UNIT IV

Fund Flow Statement: Meaning and Purpose, Working Capital Concept, Preparation of Fund Flow Statement, Uses and Significance of Fund Flow Statement; **Cash Flow Statement:** Meaning and Utility, Cash vs. Fund Flow, Preparation of Cash Flow Statement (AS-3 format), Classification of Cash Flows: Operating, Investing and Financing Activities.

(12 Hrs)

UNIT V

Responsibility Accounting: Meaning and Objectives, Responsibility Centers, Reporting Structure, Advantages and Limitations, Financial and Non-Financial Measures of Responsibility Accounting; **Human Resource Accounting & Social Accounting:** Meaning and Objectives, Importance and Limitations; **Price Level Accounting:** Need for Price Level Adjusted Statements, Limitations of Traditional Accounting in Inflationary Conditions

(12 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Management Accounting	Kim Langfield-Smith, David Smith	McGraw-Hill Education	8 th (2021)
2	Management Accounting	Shashi K. Gupta & R. K. Sharma & Neeti Gupta	Kalyani Publishers	15 th (2023)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Management Accounting	S. N. Maheshwari	Vikas Publishing House Pvt. Ltd	5 th (2022)
2	Management Accounting: An Integrative Approach	Kenneth A. Merchant & C. J. McNair-Connolly	Institute of Management Accountants	2 nd (2020)

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Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
2	25C2BCU-302	Mercantile Law	Core	5	5	0	0	40	60	100

Prerequisite	Basic understanding of general legal principles
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Describe the fundamentals of the Indian Contract Act.
CO 2	Comprehend the fundamentals of the Special Contract under the Indian Contract Act.
CO 3	Assess the Sales of Goods Act.
CO 4	Analyze the fundamental principles of Negotiable Instruments.
CO 5	Examine the basic provisions of various acts in the business context.

Detailed Syllabus

UNIT I

The Indian Contract Act, 1872: Agreement, kinds of Agreements, Contract- kinds of contracts: Valid, Void, Voidable, Contingent and Quasi Contract and E contract, Distinguish between agreement and contract. Offer or Proposal- definition, Essentials of Valid proposal or offer, counter offer, Standing or open offer, distinguish between offer and invitation to offer, Acceptance definition, essentials of a valid acceptance, Promise. Communication of offer, acceptance and Revocation. Capacity to contract, Free Consent, Consideration, Legality of Object and Consideration. Performance and discharge of contract, remedies for breach of contract, E-contracts and digital contracts considerations.

(12 Hrs)

UNIT II

Special Contracts: Indemnity & Guarantee: Definition and Nature, Rights of Indemnity Holder and Guarantor, Revocation of Guarantee, Rights of Surety, liability of Guarantor; Bailment & Pledge: Definition and Nature, Duties of Bailor and Bailee, Rights of Bailor and Bailee and Pawnor and Pawnee; Agency: Definition and Nature of Agent and Principal, Creation of Agency, Ratification of Agency, Rights of Agent, Termination of Agency.

(11 Hrs)

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

The Sale of Goods Act, 1930: The Sale of Goods Act 1930: Introduction, definitions, Formalities of the contract of sale, Distinction between ‘sale’ and ‘agreement’ of sell, Distinction between ‘sale and hire-purchase agreement’, Conditions and Warranties, Transfer of property as between the seller and buyer Rights of an unpaid seller.

(10 Hrs)

UNIT IV

The Negotiable Instruments Act, 1881: Meaning and Characteristics of Negotiable Instrument, Operational rules of Evidence –Presumptions, classification of Negotiable Instruments, Promissory Notes and Bills of Exchange, Essential elements of promissory Note and Bill of Exchange, distinguish between Promissory note Bill of Exchange. Acceptor and Acceptance, definition of Acceptor, Acceptance for honour, Absolute and qualified or conditional acceptance, Drawer, Drawee in case of Need, Payee, Cheques, types of cheques and Penalties in case of dishonour of certain cheques, distinguish between cheque and Bill of exchange, Holder, Holder in Due Course, Rights and privileges of H.D.C. Payment in due course, Maturity of an Instrument.

(12 Hrs)

UNIT V

Introduction to Partnership Act: Admission of Partner, Retirement and Death of Partner, Dissolution of Partnership Firm. **The Consumer Protection Act, 2019:** Basic Concepts: Complaint, Complainant, Consumer, Rights of Consumer, Consumer Forums: Their Role, Powers and Functions, Procedure for Consumer Grievance Redressal, Major Decided Cases.

(10 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Legal Aspects of Business	Akshat Mehra	McGraw-Hill Education	8 th (2021)
2	Business Law	P.P.S. Gogna	Kalyani Publishers	6 th (2023)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Law	N.D. Kapoor	Sultan Chand & Sons	35 th (2023)
2	Business and Corporate Law	P.C. Tulsian & Bharat Tulsian	McGraw-Hill Education	8 th (2023)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
3	25C2BCU-303	Human Resource Management	Core	5	5	0	0	40	60	100

Prerequisite	Basic understanding of management concepts and organizational functioning.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Describe the basic concepts of Human Resource Management and the role of HR Manager
CO 2	Explain human resource planning, recruitment, selection and placement.
CO 3	Interpret various performance appraisal methods and employee compensation structure
CO 4	Examine industrial relations, labour laws and employee welfare systems in organizations
CO 5	Discuss emerging trends in HRM, including HR Analytics and AI in HR

Detailed Syllabus

UNIT I

Introduction to Human Resources: Meaning and definition of Human Resource Management; nature, scope, objectives, and functions of HRM; role and competencies of an HR manager; evolution of HRM; Personnel Management vs. Human Resource Management; HRM practices in India; ethical issues in HRM; contemporary challenges in HRM such as globalization, workforce diversity, and technological changes. **(10 Hrs)**

UNIT II

Human Resource Planning and Staffing: Human Resource Planning and its importance; HR demand and supply forecasting; job analysis, job description, and job specification; job design and job enrichment; recruitment sources and methods; selection process and techniques; placement, induction and orientation; promotion and transfer; employee separation—retirement, resignation, and layoffs. **(11 Hrs)**

UNIT III

Training, Performance Management, and Compensation: Training and development; training needs assessment; on-the-job and off-the-job training methods; executive development programmes; performance appraisal—concepts, objectives, and methods; wage and salary administration; incentives; fringe benefits; employee compensation structure. **(11 Hrs)**

Syllabus for B. Com (Hons.) 2025 Batch

UNIT IV

Industrial Relations and Labor Laws: Industrial relations—concept and importance; parties to industrial relations; trade unions—functions and role; collective bargaining—process and significance; labor laws in India (Factories Act, Industrial Disputes Act, Minimum Wages Act); employee welfare; social security schemes; grievance handling and dispute resolution mechanisms. (11 Hrs)

UNIT V

Strategic HRM and Emerging Trends: Strategic Human Resource Management; HR strategies and business strategy alignment; talent management and succession planning; Human Resource Information System (HRIS); organizational change and development; organizational culture management; emerging trends in HRM—HR analytics, artificial intelligence in HR, gig workforce, remote working; future challenges and opportunities in HRM. (12 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Human Resource Management	K. Aswathappa	McGraw Hill	10 th (2023)
2	Human Resource Management	Gary Dessler	Pearson Education	17 th (2023)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Personnel Management	C. B. Mamoria and S. V. Gankar	Himalaya Publishing House	16 th (2022)
2	Essentials of Human Resource Management and Industrial Relations	P. SubbaRao	Himalaya Publishing House	10 th (2022)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
4	25C2BCU-304	Indian Economy	General Elective	5	5	0	0	40	60	100

Prerequisite	General knowledge of recent economic policies
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Course Outcomes:

At the end of the course, the student will be able to: -	
CO 1	Explain the structure and development indicators of the Indian Economy.
CO 2	Analyse major economic problems and human development issues in the Indian Economy.
CO 3	Examine the foundation of economic growth and development in Agriculture and Industry.
CO 4	Build knowledge on the objectives and achievements of the Indian economy with respect to policies & economic reforms.
CO 5	Examine India's foreign trade pattern, government trade policies, and the role of the WTO and trade agreements in addressing economic challenges

Detailed Syllabus

UNIT I

Basic concepts of Indian Economy: Nature and Structure of Indian Economy, Sectoral Composition of Indian Economy, Basic Features and Problems, Demographic Features of Indian Population, Economic Growth vs Economic Development, Key Economic Indicators: GDP, GNP, NNP, HDI, Per Capita Income, Sustainable Development Goals (SDGs) & Inclusive Growth. **(12 Hrs)**

UNIT II

Economic Problems & Human Development: Population Explosion: Causes & Effects and Measures taken by the government. Population Policy in India. Poverty: Types, causes, and steps taken by the government to eradicate. Unemployment: Types, causes, steps taken by government to eradicate, Inflation: Types & Control. Income Inequality & Black Money: issues and measures taken. Rural–Urban Disparities & Regional. **(12 Hrs)**

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

Agriculture & Industrial Development: Agriculture: Importance & Issues, factors for production, Land Reforms & Green Revolution, MSP & Food Security. Industrial Development & Industrial Policy. MSMEs & Cottage Industries. Startup India & Make in India Initiative.

(11 Hrs)

UNIT IV

Planning, Policies & Economic Reforms: Nature & Objectives of Economic Planning, Planning Commission vs NITI Aayog, Functions and Composition of NITI Aayog, Monetary Policy & Fiscal Policy, Centre–State Finance Relations & Finance Commission, Liberalisation, Privatisation & Globalisation, FDI in India, Digital Economy & Atmanirbhar Bharat. (12 Hrs)

UNIT V

Foreign Trade: India's Foreign Trade: Value, Composition & Direction. BOP: Balance of Trade vs Balance of Payments, Disequilibrium. Export Promotion & Government Role. Import Substitution & Government Role. WTO & India. Regional Trade Agreements (SAFTA, RCEP). Case studies related to the economic problems prevailing in India.

(11 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Indian Economy	TR Jain	VK Publication	9 th (2025)
2	Sectorial composition of Indian Economy	Mukesh Trehan, Ranju Trehan	VK Publication	9 th (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Indian Economy	Dutt Rudder and K.P.M Sunderam	S Chand & Co. Ltd. New Delhi	7 th (2024)
2	Indian Economy and –Its Development Experience	Mishra S.K & V.K Puri	Himalaya Publishing House	5 th (2024)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
5	25C2CCU-301	Design Thinking for Managers	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100

Prerequisite	Prior exposure to idea generation, thinking and brainstorming skills
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Outline the fundamentals of the design thinking framework for problem-solving.
CO 2	Identify the needs and challenges of different stakeholders in the design problem domain.
CO 3	Apply ideation techniques to generate innovative solutions for modern business problems.
CO 4	Analyze the feasibility of a business idea for project formulation.
CO 5	Design prototype solutions through testing methods to assess their effectiveness in addressing identified problems.

Detailed Syllabus

UNIT I

Design Thinking: Introduction of Design Thinking; Principles of Design Thinking; Framework: 5 Phase Design i.e. Empathize, Define, Ideate, Prototype, and Test; Design Thinking in the organization.

(12 Hrs)

UNIT II

Empathize Phase: Discover design problems; Overview of the empathize phase; Define project stakeholders; Methods within empathize phase; Define Phase - Frame the design problems, Overview of the define phase, Methods within the Define phase.

(10 Hrs)

UNIT III

Ideate Phase: Introduction to Ideation; Come up with multiple solutions; Overview of the Ideate phase; Methods within the Ideate phase – Brainstorming, Mind Mapping, SCAMPER Technique, Six Thinking Hats, Double Diamond, Storyboarding, and Worst Possible Idea.

(10 Hrs)

Syllabus for B. Com (Hons.) 2025 Batch

UNIT IV

Project Proposal: Project Identification - Developing Business Idea, Preparing Feasibility Report; Project Formulation - Feasibility Analysis Techno – Market Analysis, Technical Analysis, Economic Analysis, Operational Analysis; Significance of a business plan; components of a business plan. **(8 Hrs)**

UNIT V

Prototype Phase: Concept of Prototyping; Design the solutions; Overview of the Prototype phase; Methods within Prototype phase; Test phase - Validate the solutions, overview of the Test phase, methods within the test phase. **(6 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Design Thinking: A Comprehensive Textbook	Tiwari, Shalini Rahul & Swarup, Rohit Rajendra	Wiley India	1 st (2024)
2	Design Thinking with Problem-Solving Techniques	Narassima M.S., Vasudevan, Sini Raj Pulari	PHI Learning Pvt. Ltd.	1 st (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Design Thinking	Dr. Rishabh Anand	New Age International (P) Ltd. Publishers	1 st (2024)
2	Presumptive design	Leo Frishberg and Charles Lambdin	Morgan Kaufmann	1 st (2016)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
6	25C2BCU-305	Office Productivity tools for Business & E-Commerce	Skill Enhancement Course	2	1	0	2	50	-	50

Prerequisite	Prior exposure to basic concepts of computer, business and E-commerce.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the computer fundamentals and windows operating system for enhancing basic knowledge of computers
CO 2	Illustrate the basic concepts of MS-Word to Save, print, and share documents effectively.
CO 3	Analyse the concept and components of MS-PowerPoint for creating presentations.
CO 4	Apply the operations of MS-Excel to organize, format and manipulate data.
CO 5	Adapt the knowledge of features, benefits, impacts, challenges, and limitations of E-commerce.

Detailed Syllabus

UNIT I

Computer Fundamentals: Meaning, Features of Computers, Advantages and Limitations of Computer, Classification of Computers. Uses of computers in business and society, Components of Computer: Input Unit, output Unit and CPU. Memory and storage: Primary Memory & Secondary memory, Input devices, output devices. Operating System- Meaning and functions Computer Software: Types of Software, Application software and system software, Introduction to Windows Operating System: Directory Manipulation: Creating Directory, Sub Directory, Renaming, Coping and Deleting the Directory. File Manipulation: Creating a File, Deleting, Coping, renaming a file. **(9 Hrs)**

UNIT II

MS-Word: History, Creating, Saving, Opening, Importing, Exporting and Inserting document, Formatting pages, Alignment, Paragraphs and Sections, creating lists and numberings Formatting Commands: Headings, Styles, Fonts and Size editing, Viewing Text, Finding and Replacing text, Headers and Footers, Inserting page breaks, Page numbers, mail merge. **(7 Hrs)**

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

MS-PowerPoint: History, Creating, Saving, Opening, existing presentation, Creating and Saving a Presentation using Auto Content Wizard, Design Template, Blank Presentation the Slide Sorter View, Slide Show, Inserting pictures and graphics and Printing Slides.
(7 Hrs)

UNIT IV

MS-Excel: Introduction, Components of Excel History, Creating, Saving, Opening, Spreadsheet, Formatting numbers and Text, Graph and Chart Formatting Commands, Menu Bar, Toolbars, Producing Charges, Protecting Cell Macro and Printing Operation, Spell Checking, Cell Editing, Pivot Table, Calculation of various Financial and Statistical Functions using Formulas. (8 Hrs)

UNIT V

Introduction to E- commerce: Meaning and concept – E- commerce v/s Traditional Commerce- E- Business, features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce, Types of E-commerce- B2B, B2C, C2C, D2C, Basics of the Internet, Intranet, E-mail, Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine.
(9 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	E-commerce and Business Communication	Urmi Datta & Neha Somani	Oxford University Press India	1 st (2025)
2	Foundations of Computing	P.K. Sinha & Priti Sinha	BPB Publications	5 th (2023)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Computer Fundamentals and Applications	Ashok Arora	Vikas Publishing	7th (2015)
2	Fundamentals of Computers	V. Rajaraman & Neeharika Adabala	Prentice-Hall India	7th (2019)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
7	25C2BCU-317	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50

Prerequisite	Basic knowledge of arithmetic operations, elementary mathematics and fundamental logical reasoning skills required for problem solving and analytical thinking.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Apply mental mathematics techniques to perform fast and accurate numerical calculations
CO 2	Analyze coding–decoding patterns and direction sense problems to draw logical conclusions.
CO 3	Examine number properties to solve problems involving factors, divisibility, HCF, and LCM.
CO 4	Solve quantitative problems involving averages, ratios, proportions, and ages.
CO 5	Evaluate number and letter series to identify patterns and determine the odd element..

Detailed Syllabus

UNIT I

Vedic Mathematics & Simplifications: - Introduction to Vedic Mathematics and its relevance in aptitude examinations. Rapid calculation methods and simplification strategies involving fractions, decimals, percentages, ratios, and exponents. Techniques for quick multiplication, squares and cubes, square roots and cube roots. Application of divisibility rules, vinculum methods, and numerical shortcuts to enhance calculation speed and accuracy in competitive and placement examinations.

(6 Hrs)

UNIT II

Coding Decoding & Directions: - Concept and importance of coding-decoding in logical reasoning. Types of coding including letter coding, number coding, symbol coding, and mixed coding patterns. Techniques for identifying patterns using substitution, logical reasoning, and sequence analysis. Direction sense reasoning including cardinal and intermediate directions, clockwise and anticlockwise movement, shadow concepts, determination of shortest distance, and interpretation of directional problems

(5 Hrs)

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

Number System, Problem on Numbers & HCF-LCM: - Fundamental concepts of number systems including natural numbers, whole numbers, integers, prime and composite numbers. Applications involving factorials, remainder concepts, number of zeros in factorial expressions, unit digit determination, and highest power problems. Techniques for solving problems on numbers. Concept and methods of finding Highest Common Factor (HCF) and Least Common Multiple (LCM) using prime factorization and division methods. Applications of HCF and LCM in problem solving and identification of co-prime numbers. (6 Hrs)

UNIT IV

Averages, Ages & Ratio & Proportions: -Concept and calculation of averages with formula-based and shortcut approaches. Applications of averages in quantitative reasoning problems. Analytical methods for solving age-related problems including present age, age differences, and ratio-based age problems. Fundamentals of ratio and proportion including comparison of ratios, compound ratios, duplicate and triplicate ratios, sub-duplicate and sub-triplicate ratios, and mean proportional concepts. Application of ratio and proportion techniques to solve real-life quantitative problems. (7 Hrs)

UNIT V

Odd Man Out: - Concept of pattern identification in reasoning problems. Techniques for identifying patterns in number series and letter series. Analytical approaches to classify elements based on common properties and identify the odd element in a sequence. Development of logical thinking skills for solving classification and pattern-based aptitude questions commonly used in placement assessments (2 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Quantitative Aptitude for Competitive Examinations	R.S. Aggarwal	S. Chand and Company Ltd.	(2025)
2	A Modern Approach to Verbal & Non-Verbal Reasoning	R.S. Aggarwal	S. Chand and Company Ltd.	2nd (2018)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Quantitative Aptitude & Logical Reasoning	TPP Department	TPP	6th
2	Fast Track Objective Arithmetic	Rajesh Verma	Arihant Publications (India) Ltd., Meerut	Latest Edition (2025–2026)

Syllabus for B. Com (Hons.) 2025 Batch

Semester-4

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
1	25C2BCU-401	Corporate Accounting	Core	5	5	0	0	40	60	100

Prerequisite	Students should have basic knowledge of financial accounting, preparation of final accounts, journal and ledger posting, and fundamental accounting concepts.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Interpret corporate accounting concepts and prepare company final accounts.
CO 2	Apply accounting treatment for issue and redemption of shares and debentures.
CO 3	Conduct valuation, reconstruction, and liquidation of companies.
CO 4	Construct accounts for amalgamation and consolidated financial statements.
CO 5	Construct final accounts of banking and insurance companies.

Detailed Syllabus

UNIT I

Foundations of Corporate Accounting: Nature and Significance of Corporate Accounting, Corporate Reporting, Accounting Standards and Segment Reporting, Disclosure Norms and GAAP, Conceptual Framework for Preparation and Presentation of Financial Statements, Provisions relating to preparation of Company Final Accounts (as per Companies Act), Form of Balance Sheet, Form of Statement of Profit and Loss, Computation of Managerial Remuneration.

(12 Hrs)

UNIT II

Share Capital and Debentures: Issue of Shares-Introduction and Various Kinds, Forfeiture and Re-issue of Forfeited Shares, Rights Issue, Redemption of Preference Shares, Issue and Redemption of Debentures.

(11 Hrs)

UNIT III

Valuation, Reconstruction and Liquidation: Valuation of Goodwill – Methods, Valuation of Shares – Different Methods (Simple Problems), Alteration of Share Capital, Internal Reconstruction (Simple Problems) Liquidation: Statement of Affairs, Deficiency Account, Liquidator's Final Statement of Receipts and Payments.

(10 Hrs)

Syllabus for B. Com (Hons.) 2025 Batch

UNIT IV

Amalgamation and Holding Companies: Acquisition of Business, Profits Prior to Incorporation, Amalgamation, Absorption and Reconstruction, Calculation of Purchase Consideration, Accounting Entries, Books of Purchasing Company, Books of Vendor Company (Inter-company holdings excluded), Holding Companies: Introduction, Fundamental Principles of Consolidation, Preparation of Consolidated Final Accounts (Simple Problems).

(12 Hrs)

UNIT V

Accounts of Special Entities - Accounts of Insurance Companies: Types of Insurance, Special Terms in Insurance Business, Accounts of General Insurance Business, Form of Revenue Account and Balance Sheet, Preparation of Final Accounts. Accounts of Banking Companies: Preparation of Profit and Loss Account, Preparation of Balance Sheet, Rebate on Bills Discounted.

(10 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Corporate Accounting	S. N. Maheshwari & S. K. Maheshwari	Vikas Publishing House	6 th (2021)
2	Corporate Accounting	T. S. Reddy & A. Murthy	Margham Publications	14 th (2022)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Advanced Accountancy (Vol. II)	Shukla, Grewal & Gupta	S. Chand Publishing	19 th (2020)
2	Corporate Accounting	P. C. Tulsian & Bharat Tulsian	S. Chand Publishing	3 rd (2019)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
2	25C2BCU-402	Company Law and Auditing	Core	5	5	0	0	40	60	100

Prerequisite	Basic knowledge of Business Law
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the legal identity, categories, and establishment procedure of corporate entities.
CO 2	Describe the constitutional documents of a company and statutory provisions relating to prospectus.
CO 3	Classify share capital, securities, borrowing powers, and directors and legal provisions governing the same.
CO 4	Examine the provisions relating to company management, meetings, and SEBI regulations.
CO 5	Outline the statutory framework relating to dividends, accounts, audit, winding up, and company law administration.

Detailed Syllabus

UNIT I

Nature of a company: Definition of a company, Characteristics of a company, Lifting the corporate veil, Company distinguished from partnership. Types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; Formation of a company: Steps involved in the formation and incorporation of a company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company. **(11 Hrs)**

UNIT II

Constitutional Framework and Public Disclosure Mechanisms of a Company: Memorandum of association: Meaning and Importance, Form and Contents, Alteration of Memorandum. Articles of association: Meaning, Relationship of and distinction between MOA and AOA. Prospectus: Meaning, Definition and contents, statutory requirements in relation to prospectus. **(10 Hrs)**

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

Share capital: Kinds of share capital, Alteration of share capital, Ways for raising share capital, Allotment of shares, share certificate and share warrant, calls on shares, Forfeiture and surrender of shares, transfer of shares. Borrowing powers, Debentures and charges. Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; **(12 Hrs)**

UNIT IV

Management, Administration & Meetings: Key managerial personnel, managing director, manager; Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting. Role of SEBI in security regulation. **(11 Hrs)**

UNIT V

Dividend , Accounts , Audit : Provision relating to payment of Dividend , Provision relating to Book of Account, Provision relating to Audit, Auditors appointment , rotation of auditors , Auditors report , Secretarial Audit , Audit Report: Types of audit reports , **Winding Up** -Concept and modes of winding up **Administration of Company Law** [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts, Insider trading / corporate governance. **(11 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Company Law & Practice (Comprehensive Text Book on Companies Act, 2013)	G.K. Kapoor & Sanjay Dhamija	Taxmann	28 th (2025)
2	Elements of Company Law	N.D. Kapoor	Sultan Chand & Sons	32 nd (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Company Law	Avtar Singh	Eastern Book Company (EBC)	18 th (2025)
2	Companies Act, 2013 Bare Act	Taxmann's Editorial Board	Taxmann	3 rd (2025)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
3	25C2BCU-403	Income Tax Law & Practice	Core	5	5	0	0	40	60	100

Prerequisite	Basic knowledge of income tax.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Describe the concept of taxation and the tax framework.
CO 2	Examine assessment of Individuals, HUF, companies, firms and AOP/BOI.
CO 3	Apply different taxation scenarios and international tax implications.
CO 4	Explain the provisions relating to tax deduction at Source, advance Tax, recovery and refund of tax.
CO 5	Analyze penalties and prosecution under income tax act.

Detailed Syllabus

UNIT I

Introduction: The canons of taxation, public finance and taxation issues, the various types of taxation, direct and indirect, assessment year, previous year, financial year, individuals, tax obligations. **(11 Hrs)**

UNIT II

Net Taxable Income: Computation of net total income based on 5 heads, carry forward and set-off of losses and deductions under Sec. 80, Computation of Income Tax Liability, Advanced Payment of Tax, TDS, Tax Planning & Tax Evasion, Income Tax Returns, E-filing of ITR. **(11 Hrs)**

UNIT III

Taxation Scenarios: Holding and subsidiary companies, expansion of business, mergers, acquisitions and restructuring. Concepts of zero tax company, MAT, international tax treaties (double tax avoidance agreement), Taxation of overseas transactions and transfer prices. **(11 Hrs)**

UNIT IV

Syllabus for B. Com (Hons.) 2025 Batch

Taxation: Short title, extent and commencement, Definitions, Meaning and scope of supply, Administration Levy of, and Exemption From, Tax Time and Value of Supply Input Tax Credit Registration Tax Invoice, Credit and Debit Notes, Returns, Payment of Tax, Transfer of Input Tax Credit, Refunds, Accounts and Records, Job Work, Electronic Commerce, Collection of Tax at Source. **(12 Hrs)**

UNIT V

Assessment: Audit, Demands and Recovery, Inspection, Search, Seizure and Arrest, Offences and Penalties, Prosecution and Compounding of Offences, Appeals and Revision, Advance Ruling, Presumption as to Documents, Liability to pay in Certain Cases, Miscellaneous Provisions, Repeal and Saving. **(12 Hrs)**

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Direct Taxes Law and Practices	Vinod K. Singhania	Taxmann Publications	66 th (2022)
2	Income Tax Law and Practice	Gaur & Narang	Kalyani Publishers, New Delhi.	62 nd (2021)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Systematic approach to Direct taxation	Dr. Girish Ahuja and Dr. Ravi Gupta	Wolters Kluwer Pvt.Ltd	22 nd (2022)
2	Income Tax Law and Accounts	Mehrotra and Goel	Sahitya Bhavan Publications	49 th (2021)

Syllabus for B. Com (Hons.) 2025 Batch

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	
4	25C2BCU-404	Entrepreneurship Development	General Elective	5	5	0	0	40	60	100

Prerequisite	Basic knowledge of business and economic principles, management concepts
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Course Outcomes:

At the end of the course, the student will be able to: -	
CO 1	Explain the concepts, theories, characteristics, myths, and significance of entrepreneurship in economic development.
CO 2	Apply creativity and innovation tools, idea generation techniques, design thinking, lean startup model, and business model canvas to identify and evaluate entrepreneurial opportunities.
CO 3	Examine the structure of a business plan and analyse the MSME framework, policies, incentives, and regulatory support for enterprises.
CO 4	Analyse Entrepreneurship Development Programmes (EDPs), their phases, and the role of institutional and promotional agencies in supporting startups.
CO 5	Evaluate various financing options for startups and analyse venture management practices, including valuation, investor presentation, and exit strategies.

Detailed Syllabus

UNIT I

Foundations Of Entrepreneurship: Meaning, Definition & Concept of Entrepreneurship, Theories Of Entrepreneurship, Myths About Entrepreneurship, Entrepreneurial Traits & Motivation, Types Of Entrepreneurs, Role Of Entrepreneurship In Economic Development, Barriers In Entrepreneurship, Ethics & Corporate Governance In Entrepreneurship, Social Entrepreneurship, Women Entrepreneurship, Family Business & Succession Planning. **(12 Hrs)**

UNIT II

Creativity, Innovation & Opportunity Recognition: Creativity & Innovation, Blocks To Creativity, Idea Generation Techniques, Opportunity Recognition, Design Thinking Process, Lean Startup Model, Business Model Canvas (BMC), Digital Entrepreneurship & E-Commerce Models, Sustainability & Green Entrepreneurship. **(11 Hrs)**

UNIT III

Syllabus for B. Com (Hons.) 2025 Batch

Business Planning & MSME Framework: Business Plan – Meaning & Components, Writing Business Plan, Reasons for Failure. MSME – Definition & Characteristics, Objectives, Role Of MSME, Problems & Steps for Starting MSME, Incentives & Subsidies For MSME, Government Policies & Regulatory Framework For MSME: Administrative Framework, Policy Instruments, Boards, Industrial Estates & Clusters. Intellectual Property Rights (IPR) for Startups.

(12 Hrs)

UNIT IV

Entrepreneurial And Promotional Agencies EDP In India, ED Cycle, Phases Of Entrepreneurial Programs, Promotional Agencies, Business Incubators & Startups, Startup India, Make In India & Atmanirbhar Bharat Initiatives, Role of NITI Aayog & State Startup Policies, Global Entrepreneurship & International Opportunities, Startup Case Studies (Indian & Global).

(11 Hrs)

UNIT V

Entrepreneurial Finance & Venture Management: Financing Options, Bridge Capital, Seed Capital Assistance, Margin Money Scheme, Industrial Sickness, Role of SIDBI & Commercial Banks, Venture Capital, Angel Investors, Lease Financing, Revival & Exit Strategies, Startup Valuation Basics, Pitch Deck & Investor Presentation Skills, Mergers, Acquisitions.

(12 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Entrepreneurship	Kumar, Arya	Pearson, New Delhi	11 th (2025)
2	Entrepreneurial Development	Gopal, V.P.Nanda	Vikas Publishing, New Delhi	10 th (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Dynamics of Entrepreneurial Development & Management	Desai, Vasant	Himalaya Publishing House	4 th (2024)
2	Entrepreneurial Development	Khanka, S S	S.Chand & Co., New Delhi	3 rd (2020)

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week	Marks Distribution	Total Marks
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Syllabus for B. Com (Hons.) 2025 Batch

					L	T	P	Internal	External	
5	25C2BCU-405	Introduction to Business Analytics	Multidisciplinary	2	2	0	0	50	-	50

Prerequisite	Prior exposure to basic statistical concepts such as data types, averages (mean, median, mode), percentages, ratios, and simple graphical representation of data.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Identify the role of business analytics in managerial decision-making and competitive advantage.
CO 2	Analyze business data using descriptive, predictive and prescriptive analytics techniques.
CO 3	Apply basic statistical and data visualization tools to interpret business problems.
CO 4	Use analytical thinking to solve real-world business cases ethically and effectively.
CO 5	Develop the ability to communicate analytical insights clearly to business stakeholders.

Detailed Syllabus

UNIT I

Introduction to Business Analytics: Meaning and Evolution of Business Analytics, Data, Information, and Knowledge: Conceptual Framework, Importance of Analytics in Modern Business, Types of Business Analytics: Descriptive Analytics, Diagnostic Analytics, Predictive Analytics, Prescriptive Analytics, Business Analytics vs. Business Intelligence, Applications of Business Analytics in Marketing, Finance, HR, Operations, and Supply Chain, Analytics-Driven Organizations. **(6 Hrs)**

UNIT II

Data for Business Analytics: Types of Data: Structured, Semi-Structured, and Unstructured, Sources of Business Data: Internal and External, Data Collection Methods, Sampling and Sampling method, Data Quality Issues and Data Cleaning, Data Preparation and Transformation, Introduction to Databases and Data Warehousing, Ethical Issues in Data Usage and Privacy. **(6 Hrs)**

UNIT III

Descriptive Analytics and Data Visualization: Role of Descriptive Analytics in Business, Measures of Central Tendency (Mean, Median, Mode) and Dispersion (Mean deviation, standard

Syllabus for B. Com (Hons.) 2025 Batch

deviation, Range, coefficient of range, Quartile deviation), Trend Analysis and Comparative Analysis, Introduction to Data Visualization, Charts and Graphs for Business Reporting, Dashboards and Scorecards, Storytelling with Data for Business Decisions.

(6 Hrs)

UNIT IV

Predictive Analytics and Statistical Tools: Introduction to Predictive Modeling, Correlation and Regression Analysis, Time Series Analysis (Basic Concepts), Forecasting Techniques for Business, Risk Analysis and Decision Uncertainty, Applications of Predictive Analytics in Sales, Finance, and Operations, Limitations of Predictive Analytics.

(5 Hrs)

UNIT V

Prescriptive Analytics and Managerial Decision-Making: Concept of Prescriptive Analytics, Optimization and Simulation (Introductory Concepts), Decision Trees and What-if Analysis, Theory of Probability & Probability Distribution, Analytics in Strategic Decision-Making, Case Studies in Business Analytics, Emerging Trends: AI, Machine Learning, and Big Data Analytics, Future Scope and Career Opportunities in Business Analytics.

(5 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Statistics: For Contemporary Decision Making	Ken Black	Wiley	11 th (2025)
2	Business Statistics (B.Com – UGCF / NEP)	Gurmeet Kaur, Soumya Sharma & Rachan Sareen	Taxmann Publications Pvt. Ltd.	2 nd (2025)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Business Statistics: Communicating with Numbers	Sanjiv Jaggia & Alison Kelly	McGraw-Hill Higher Education	4 th (2024)
2	Business Statistics	T.R. Jain	Kalyani Publishers	9 th (2020)

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week			Marks Distribution		Total Marks
					L	T	P	Internal	External	

Syllabus for B. Com (Hons.) 2025 Batch

6	25C2CCU-401	AI for Managers	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100
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Prerequisite	Basic knowledge of management, statistics, and computer applications.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Examine basic AI concepts, including history, terminology, applications, ethical issues, and future trends in management.
CO 2	Describe supervised learning principles and applications in business areas like pricing, CRM, sales, and marketing.
CO 3	Analyze unsupervised learning methods and their uses in pattern discovery across domains.
CO 4	Apply problem-solving methods, including uninformed and informed search strategies.
CO 5	Analyze prescriptive analytics for managerial decisions and emerging AI trends.

Detailed Syllabus

UNIT I

Introduction to Artificial Intelligence: History and Evolution, Concepts, Terminology and Application Areas, Artificial: Issues, Concerns and Ethical Considerations, Future of Artificial Intelligence. **(7 Hrs)**

UNIT II

Supervised Learning and Applications: Supervised Learning: Introduction to classification, Applications of supervised learning in multiple domains, Application of supervised learning in solving business problems such as pricing, customer relationship management, Sales, and Marketing. **(7 Hrs)**

UNIT III

Unsupervised Learning and Applications: Unsupervised Learning-Concept, Importance; Types of Unsupervised Learning; Real Life Examples from Unsupervised Learning: Clustering,

Syllabus for B. Com (Hons.) 2025 Batch

Hierarchical clustering, Partitioning Clustering- K- mean clustering, Applications of unsupervised learning in multiple domains. (8 Hrs)

UNIT IV

Problem solving Methods: Problem-solving agents- Goal Formulation, Problem formulation, searching for solutions- uniformed search strategies – Breadth first search, depth first Search, informed (heuristic) search strategies- best-first search. (8 Hrs)

UNIT V

AI-Driven Prescriptive Analytics for Managers: AI in Prescriptive Analytics; Optimization techniques with AI; Decision Trees enhanced by Machine Learning; Probabilistic AI models and distributions; AI-supported Strategic Decision-Making; AI Business Analytics Case Studies; Emerging AI Trends (Advanced ML, Big Data AI); AI Analytics Career Opportunities. (9 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Artificial Intelligence for Business	Akerkar, Rajendra.	Springer	1 st (2019)
2	Artificial Intelligence: A Modern Approach	Russell, S. J., & Norvig, P.	Pearson	4 th (2020)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Artificial Intelligence for Business	Doug Rose	Pearson	2 nd (2020)
2	Rewired: The McKinsey Guide to Outcompeting in the Age of Digital and AI	McKinsey & Company	Wiley	2 nd (2023)

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week	Marks Distribution	Total Marks
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Syllabus for B. Com (Hons.) 2025 Batch

					L	T	P	Internal	External	
7	25C2BCU-406	Business Efficiency Tools	Skill Enhancement Course	2	1	0	2	50	-	50

Prerequisite	Prior exposure to functional knowledge of computer and basic Microsoft office
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Distinguish between manual and digital bookkeeping methods, and evaluate the suitability of various accounting software platforms for real-world business scenarios.
CO 2	Set up and navigate accounting software by configuring company profiles, applying security measures, and managing foundational records within the system.
CO 3	Record day-to-day financial transactions accurately using appropriate voucher formats in both single and double entry modes.
CO 4	Perform bank reconciliation, manage stock data, and process employee salary and attendance information to handle operational requirements of trading and manufacturing businesses.
CO 5	Interpret and generate key financial outputs and file GST returns, and compliance reports, and utilize audit tools to verify data accuracy.

Detailed Syllabus

UNIT I

Fundamental of Computerized Accounting: Concept of Computerized Accounting, Characteristics, Advantages, and Disadvantages of Computerized Accounting. Comparison: Manual Accounting vs. Computerized Accounting. Variety of latest accounting softwares: Tally Prime, ZOHO, Vyapar, Giddh and Busy. **(4 Hrs)**

UNIT II

Installation and Configuration of Accounting Software: Interface and Navigation; Parts of Screen; Usage of Function Keys, Company Management: Create, Select, Shut, Alter, Delete, Split Company, Backup and Restore; Vault and Security; Remote Access and Security Control, Gateway Features and Configurations, Masters: Creation, Alter, and Chart of Accounts, Creation, Display, Delete, and Configuration of Groups. **(6 Hrs)**

UNIT III

Transportation Problem: Accounting Voucher Entry: Single Entry and Double Entry Methods, Types of Vouchers: Contra, Receipt, Payment, Journal, Memorandum, and Reversing

Syllabus for B. Com (Hons.) 2025 Batch

Journals, Post-Dated Vouchers; Optional (Opt) **Vouchers with Adjustment Entries:** Purchase Voucher, Voucher Mode, Accounting Invoice Mode, Item Invoice Mode, Sales Voucher: Voucher Mode, Accounting Invoice Mode, Item Invoice Mode.

(6 Hrs)

UNIT IV

Concept of Bank Reconciliation; Creation of Bank Ledgers, Methods of Transactions for reconciliation, Creation of Inventory Masters: Stock Groups, Stock Categories, Stock Items, Unit of Measurement, Godown and Locations, Inventory Vouchers: Predefined Types, Bills of Material, Inventory voucher entries for traders and manufacturing concerns, Payroll Masters: Pay Heads, Employee Groups, Salary Details, Attendance and Production Type, Creating and managing payroll vouchers.

(5 Hrs)

UNIT V

Financial Statements: (Profit & Loss, Balance Sheet, Cash Flow Statement), Inventory Reports: Closing Stock Values, Stock Summary, Accounting Reports: Pending Bills, Outstanding Orders, Interest Calculations, TDS/TCS Reports; Statutory Reports, GST Returns: GSTR-1, GSTR-2, GSTR-3B, Tally Audit: Features, Activation, and Statutory Audit.

(5 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Mastering Tally Prime	Asok K. Nadhani	BPB Publications	20 th (2022)
2	Official Guide to Financial Accounting using Tally Prime	Tally India	BPB Publications	1 st (2021)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Learn Tally Prime with GST	Gaurav Agrawal	Digital MuneemJi Publications	1 st (2021)
2	Tally Prime with GST	V. Mishra	TBP Publications	1 st (2021)

Sr. No.	Course Code	Course Title	Course Type	Cd	Hours per week	Marks Distribution	Total Marks
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Syllabus for B. Com (Hons.) 2025 Batch

					L	T	P	Internal	External	
8	25C2BCU-317	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50

Prerequisite	Foundational grammar, vocabulary, and speaking skills.
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Course Outcomes:

At the end of the course the student will be able to: -	
CO 1	Explain the principles of professional communication and demonstrate effective interaction in group and workplace contexts
CO 2	Apply verbal ability skills including grammar, vocabulary, and reading techniques to enhance employability communication
CO 3	Demonstrate structured communication skills while participating in group discussions and analytical conversations.
CO 4	Analyze business situations and present logical solutions using case-based communication approaches..
CO 5	Evaluate personal and professional communication practices to develop effective resumes, digital presence, and workplace etiquette..

Detailed Syllabus

UNIT I

Professional Communication in Group Contexts: Transition from academic to professional communication, speaking with purpose, body language in professional settings, listening in teams, collaboration skills, discussion etiquette, communication in formal vs informal contexts. Activity: Icebreaker with role-based speaking, body language observation task.
(6 Hrs)

UNIT II

Verbal Ability for Employability: Advanced sentence correction, error detection, commonly confused words, sentence completion, para jumbles basics, contextual vocabulary, reading comprehension with inference and tone-based questions. Activity: Timed verbal drills, RC strategy practice, sentence completion tasks.
(5 Hrs)

UNIT III

Group Discussion & Analytical Communication: Introduction to group discussion, types of GDs, initiating and concluding a GD, agreeing and disagreeing politely, idea structuring, speaking with relevance, handling interruptions, current-affairs-based discussion approach. Activity: Mock GDs, topic analysis sheet, role rotation in GD.
(6 Hrs)

UNIT IV

Syllabus for B. Com (Hons.) 2025 Batch

Case Study & Problem-Solving Communication: Introduction to case study approach, identifying problem statement, brainstorming techniques, solution framing, presenting practical recommendations, collaborative problem solving, structured speaking under pressure. Activity: Short case analysis, group solution presentation, business scenario discussion.

(5 Hrs)

UNIT V

Resume Basics, Digital Communication & Professional Presence: Introduction to resume writing, components of an effective resume, academic achievements and projects presentation, introduction to LinkedIn awareness, email etiquette basics, digital professionalism, online communication manners. Activity: Drafting first resume, email writing practice, profile headline exercise

(5 Hrs)

Textbooks

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Verbal Ability book	TPP Dept.	TPP	6th Edition
2	Interviews and Group Discussions	T. S. Jain & Gupta	Upkar Publications	2nd (2008)

Reference Books

Sr. No	Name of the Books	Author	Publisher	Edition (Pub. Yr.)
1	Word Power Made Easy	Norman Lewis	Goyal Publishers	4th (2012)
2	Communication Skills for Engineers	Sunita Mishra & C.Muralikrishna	Pearson Education	1 st (2011)