
Syllabus for B. Com (Hons.) 2025 Batch

STUDY SCHEME BATCH 2025-26 (1ST SEM -6TH 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	0	0	4	50	-	50
7	3rd	25C2BCU-316	Summer Training Report-4 weeks internship	Skill Enhancement Course	2	0	0	4	50	-	50
8	3rd	25C2BCU-317	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
TOTAL					28	23	0	10	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	0	0	4	50	-	50
8	4th	25C2BCU-417	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
TOTAL					28	25	0	6	350	300	650

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	5th	25C2BCU-501	Financial Management	Core	6	5	1	0	40	60	100
2	5th	25C2BCU-502	Goods and Services Tax	Core	6	5	1	0	40	60	100
3	5th		Domain Specific-1	Domain Elective	5	5	0	0	40	60	100
4	5th		Domain Specific-2	Domain Elective	5	5	0	0	40	60	100
5	5th	25C2BCU-513	MOOC **	Value Added Course	0	2	0	0	-	-	S/US
6	5th	25C2BCU-514	Summer Internship Evaluation-6 weeks (Initiated in 4th semester)	Skill Enhancement Course	3	0	0	6	-	100	100
7	5th	25C2BCU-515	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
TOTAL					26	22	2	8	210	340	550

Note: MOOCs list is to be prepared by the department level committee.**

Note: Students are required to opt for courses from one Domain out of two. The opted for stream cannot be changed during later semesters.

Sr. No.	Domain	Course Code	Course Title	C	Load Allocations			Marks Distribution		
					L	T	P	Internal	External	Total Marks
1	Accounting and Finance	25C2BCU-DE1-01	Personal Financial Planning	5	5	0	0	40	60	100
		25C2BCU-DE1-02	Advanced Financial Management	5	5	0	0	40	60	100
2	Banking & Insurance	25C2BCU-DE2-01	Banking Services Management	5	5	0	0	40	60	100
		25C2BCU-DE2-02	Insurance Services Management	5	5	0	0	40	60	100

***Note: Students are required to complete the professional industrial training/ internship during summer semester breaks. Summer Internship Credits/Marks are also added in this semester's marksheets.**

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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	6th	25C2BCU-601	Industrial Relations and Labor Laws	Core	6	5	1	0	40	60	100
2	6th	25C2BCU-602	Operation Research	Core	6	5	1	0	40	60	100
3	6th		Domain Specific-1	Domain Elective	6	5	1	0	40	60	100
4	6th		Domain Specific-2	Domain Elective	6	5	1	0	40	60	100
5	6th	25C2BCU-613	Indian Knowledge System	Value Added Course	0	2	0	0	-	-	S/US
6	6th	25C2BCU-614	Career and Placement Planning	Skill Enhancement Course	1	0	0	2	50	-	50
TOTAL					25	22	4	2	210	240	450

Note: Students are required to opt for courses from one Domain out of two. The opted for stream cannot be changed during later semesters.

Sr. No.	Domain	Course Code	Course Title	C	Load Allocations			Marks Distribution		
					L	T	P	Internal	External	Total Marks
1	Accounting and Finance	25C2BCU-DE1-03	Security Analysis & Portfolio Management	6	5	1	0	40	60	100
		25C2BCU-DE1-04	Management of Financial Services	6	5	1	0	40	60	100
2	Banking & Insurance	25C2BCU-DE2-03	Banking Laws & Services	6	5	1	0	40	60	100
		25C2BCU-DE2-04	Risk Management & Insurance	6	5	1	0	40	60	100

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SYLLABUS BATCH 2025-26 (3rd SEM and 4th SEM)

Syllabus for B. Com (Hons.) 2025 Batch

Semester 3

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)

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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)

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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	
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)**

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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)

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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	
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)**

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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)

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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	
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)

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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)

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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	
6	25C2BCU-305	Office Productivity tools for Business & E-Commerce	Skill Enhancement Course	2	0	0	4	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)**

UNIT III

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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)**

UNIT III

Number System, Problem on Numbers & HCF-LCM: - Fundamental concepts of number systems including natural numbers, whole numbers, integers, prime and composite numbers.

Syllabus for B. Com (Hons.) 2025 Batch

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

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)

Syllabus for B. Com (Hons.) 2025 Batch

UNIT IV

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)**

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

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)

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	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)**

Syllabus for B. Com (Hons.) 2025 Batch

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 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)

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	25C2CCU-401	AI for Managers	Ability Enhancement Compulsory Course	3	3	0	0	40	60	100

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)**

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

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

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-406	Business Efficiency Tools	Skill Enhancement Course	2	0	0	4	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)**

Syllabus for B. Com (Hons.) 2025 Batch

UNIT III

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

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	
8	25C2BCU-417	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,

Syllabus for B. Com (Hons.) 2025 Batch

speaking with relevance, handling interruptions, current-affairs-based discussion approach.

Activity: Mock GDs, topic analysis sheet, role rotation in GD. (6 Hrs)

UNIT IV

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)