

MINUTES OF MEETING

Minutes of the meeting of Faculty of Commerce & Management held on 12-02-2024 at 12:30 pm in the conference hall, Department of Management Studies.

## The following were present in the meeting:-

- |                          |   |
|--------------------------|---|
| 1. Prof. Shweta Singh    | Dean                                      |
| 2. Dr. Sandeep Khandhwal | Principal G.C.W, Madlauda (joined online) |
| 3. Dr. Krishan Kumar     | Chairperson, Dept. of Management Studies  |
| 4. Dr. Bhawna Sharma     | Chairperson, Dept. of Commerce            |
| 5. Dr. Pankaj Misra      | In-Charge, Dept. of Hotel Management      |
| 6. Dr. Anshu Bhardwaj    | Member                                    |
| 7. Dr. Seema Malik       | Member                                    |

## The following agendas were discussed and resolved:-

**Agenda No.-1:-** The scheme for all the 4-years and syllabus for 1 year (2 semesters) as per NEP-2020 as recommended by UGBoS of the Department of Management Studies is approved.

**Agenda No. 2:-** The scheme for all the 4-years and syllabus for 1 year (2 semesters) as per NEP-2020 as recommended by UGBoS of the Department of Commerce is approved.

**Agenda No. 3:-** The scheme for all the 4-years and syllabus for 1 year (2 semesters) as per NEP-2020 as recommended of UGBoS of the Department of Hotel Management is approved.

**Agenda No. 4:-** Research Scholars Forum for the Faculty of Commerce & Management including the research scholars of all the three departments shall be constituted. The members of the forum shall conduct counseling session/guidance for UGC/NET Examination for the final year students of all the department. The schedule will be decided in due courses of time by all the Chairpersons of the departments.

**Agenda No. 5:-** The committee resolved to conduct extension lecture for the research scholars of all the departments under Faculty of Commerce & Management.

The meeting was ended with vote of thanks to chair.

(Dr. Sandeep Khandhwal)  
(Principal G.C.W, Madlauda)  
(on-line mode)

(Dr. Seema Malik)  
Member

(Dr. Anshu Bhardwaj)  
Member

(Dr. Pankaj Misra)  
In-Charge, DHM

(Dr. Bhawna Sharma)  
Chairperson, DoC

(Dr. Krishan Kumar)  
Chairperson, DMS

(Prof. Shweta Singh)  
Dean, FCM

# CURRICULUM & SCHEME OF EXAMINATIONS

FOR

FOUR YEAR B.COM PROGRAMME

(Honours/Honours with Research)

(As Per New Education Policy-2020)

From the Academic Session 2024 - 25



**Department of Commerce**

**Bhagat Phool Singh Mahila Vishwavidyalaya, Sonapat**

Accredited with B++ grade by NAAC

2024-25

*[Signature]*  
Chairperson  
Department of Commerce  
Bhagat Phool Singh Mahila Vishwavidyalaya  
Khanpur Kalan Sonapat

**Program Outcomes (PO):** After completion of this program, students will be able to use their knowledge for practical applications in commerce and other related domains.

**PO1: Analytical reasoning and critical thinking:** Students will be able to analyze the situation, think critically, and make decisions with innovative ideas and solutions based on understanding of the environment, evaluative skills, and research.

**PO2: Complex problem solving:** Students will be able to solve complex problems of business and society with the understanding of various laws and principles relevant to commerce.

**PO3: Creativity:** Students will be able to analyse the situations and think out of the box for innovations based on the evidence, examples and creative thinking.

**PO4: Leadership qualities:** Students will inculcate ideal leadership qualities that will encourage them to analyze the environment critically and design innovative and creative solutions for real world problems.

**PO5: Digital and technological skills:** Students will be able to use softwares for performing various accounting and statistical operations.

**PO6: Management and strategic skills:** Students will inculcate management and strategic skills to cope with the problems and competition of the business world.

**PO7: Communication skills:** Students will develop effective communication skills to share their views and express themselves confidently and construct logical arguments using correct technical language related to a field of learning, work/vocation, or an area of professional practice.

**PO8: Value orientation:** Students will inculcate values for living a fruitful life with empathy and ethics with the understanding of principles and practices for business, interpersonal skills and emotional intelligence.

# Bhagat Phool Singh Mahila Vishwavidyalaya Khanpur Kalan

## Department of Commerce

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### CURRICULUM & SCHEME OF EXAMINATIONS

FOR

**FOUR YEAR B.COM PROGRAMME (Honours / Honours with Research)  
(Interdisciplinary)**

**from the Academic Session 2024 - 25**

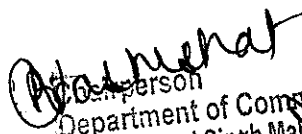
<b>First Year: First Semester</b>										
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks		
				L	P	T		Internal Marks	External Marks (Theory/ Practical)	Total Marks
1	B-BCOM-101	DSC	Financial Accounting	3	0	1	4	30	70	100
2	B-BCOM-103	DSC	Business Law	3	0	1	4	30	70	100
3	B-BCOM-105	DSC	Principles and Practices of Management	3	0	1	4	30	70	100
4	B-BCOM-107	MIC	Business Mathematics	2	0	0	2	15	35	50
5	B-BCOM-109	MDC	Banking and Insurance	2	0	1	3	25	50	75
6	B-AEC-	AEC	Choose any one course from the common pool offered by University	2			2	Internal Marks 15	External Marks (Theory/ Practical) 35	50
7	B-SEC-	SEC	Choose any one course from the common pool offered by University	3			3	Internal Marks 25	External Marks (Theory/ Practical) 50	75
8	B-VAC-	VAC	Choose any one course from the common pool offered by University	2			2	Internal Marks 15	External Marks (Theory/ Practical) 35	50
<b>Total Credits</b>							<b>24</b>	<b>Total Marks</b>		<b>600</b>

Note: DSC- Discipline Specific Courses, MIC- Minor Courses, VOC-Vocational, MDC- Multidisciplinary Courses, AEC- Ability Enhancement Courses, SEC- Skill Enhancement Courses, and VAC- Value Added Courses, L- Lecture, P- Practical, T- Tutorial.

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 Department of Commerce  
 Bhagat Phool Singh Mahila Vishwavidyalaya

First Year: Second Semester											
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks			Total Marks
				L	P	T		Internal Marks	External Marks		
									Theory	Practical	
1	B-BCOM-102	DSC	Computerised Accounting System	1	4	1	4	30	-	70	100
2	B-BCOM-104	DSC	Company law	3	0	1	4	30	70	-	100
3	B-BCOM-106	DSC	Principles of Marketing	3	0	1	4	30	70	-	100
4	B-BCOM-108	MIC	Business Statistics	2	0	0	2	15	35	-	50
5	B-BCOM-110	MD C	Personal Finance	2	0	1	3	25	50	-	75
6	B-AEC-	AEC	Choose any one course from the common pool offered by University	2			2	Internal Marks 15	External Marks (Theory/ Practical) 35		50
7	B-SEC-	SEC	Choose any one course from the common pool offered by University	3			3	Internal Marks 25	External Marks (Theory/ Practical) 50		75
8	B-VAC-	VAC	Choose any one course from the common pool offered by University	2			2	Internal Marks 15	External Marks (Theory/ Practical) 35		50
<b>Total Credits</b>							24	<b>Total Marks</b>			600

**NOTE:** Students who opt to exit after completion of the first year and have secured 52 credits including 4 credits of summer internship will be awarded a **UG certificate**. These students are allowed to re-enter in the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.

Second Year: Third Semester										
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks		
				L	P	T		Internal Marks	External Marks (Theory/ Practical)	Total Marks
1	B-BCOM-201	DSC	Basic of Corporate Accounting	3	0	1	4	30	70	100
2	B-BCOM-203	DSC	Micro Economics	3	0	1	4	30	70	100
3	B-BCOM-205	DSC	Indian Banking Institutions	3	0	1	4	30	70	100
4	B-BCOM-207	MIC	Introduction to Taxation Law	3	0	1	4	30	70	100
5	B-BCOM-209	MDC	Investment Management	2	0	1	3	25	50	75
6	B-AEC-	AEC	Choose any one course from the common pool offered by University	2			2	Internal Marks 15	External Marks Theory/ Practical) 35	50
7	B-SEC-	SEC	Choose any one course from the common pool offered by University	3			3	Internal Marks 25	External Marks Theory/ Practical) 50	75
<b>Total Credits</b>							24	<b>Total Marks</b>		600

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*Bachchan*  
Chairperson  
Department of Commerce  
Bhagat Prasad Singh Mahila Vishwavidyalaya  
Khanpur Kalan Sonapat

Second Year: Fourth Semester										
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks		
				L	P	T		Internal Marks	External Marks (Theory/ Practical)	Total Marks
1	B-BCOM-202	DSC	Advance Corporate Accounting	3	0	1	4	30	70	100
2	B-BCOM-204	DSC	Macro Economics	3	0	1	4	30	70	100
3	B-BCOM-206	DSC	Entrepreneurship Development	3	0	1	4	30	70	100
4	B-BCOM-208	MIC (VOC)	Tax assessment for Individuals	3	0	1	4	30	70	100
5	B-AEC-	AEC	Choose any one course from the common pool offered by University	2			2	Internal Marks 15	External Marks (Theory/ Practical) 35	50
6	B-VAC-	VAC	Choose any one course from the common pool offered by University	2			2	Internal Marks 15	External Marks (Theory/ Practical) 35	50
<b>Total Credits</b>							20	<b>Total Marks</b>		500

**NOTE:** Students who opt to exit after completion of the second year and have secured 96 credits including 4 credits of summer internship will be awarded a UG diploma.

Third Year: Fifth Semester											
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks			Total Marks
				L	P	T		Internal Marks	External Marks		
									Theory	Practical	
1	B-BCOM-301	DSC	Cost Accounting	3	0	1	4	30	70	-	100
2	B-BCOM-303	DSC	GST & Custom Laws	3	0	1	4	30	70	-	100
3	B-BCOM-305	DSC	Consumer Affair and Customer Care	3	0	1	4	30	70	-	100
4	B-BCOM-307	MIC (VOC)	Corporate Secretarial Practices	3	0	1	4	30	70	-	100
5	B-BCOM-309	Internship	Internship	4			4	30	-	70 External Practical	100
<b>Total Credits</b>							20	<b>Total Marks</b>			500

Third Year: Sixth Semester											
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks			Total Marks
				L	P	T		Internal Marks	External Marks		
									(Theory)		
1	B-BCOM-302	DSC	Management Accounting	3	0	1	4	30	70		100
2	B-BCOM-304	DSC	Corporate Governance & Auditing	3	0	1	4	30	70		100
3	B-BCOM-306	DSC	Advertising & Personal Selling	3	0	1	4	30	70		100
4	B-BCOM-308	MIC	Business Environment of Haryana	3	0	1	4	30	70		100
5	B-BCOM-310	MIC (VOC)	E-Commerce	3	0	1	4	30	70		100
<b>Total Credits</b>							20	<b>Total Marks</b>			500

NOTE: Students who opt to exit after completion of the third year and have secured 132 credits will be awarded a 3 year UG degree.

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*Dashrath*

Chairperson  
Department of Commerce  
Bhag Phool Singh Mahila Vishwavidyalaya  
Khanpur Kalan Sonapat

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Fourth Year: Seventh Semester										
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks		
				L	P	T		Internal Marks	External Marks (Theory)	Total Marks
1	B-BCOM-401	DSC	Organizational Behaviour	3	0	1	4	30	70	100
2	B-BCOM - 403	DSC	Quantitative Techniques for Managerial Decisions	3	0	1	4	30	70	100
3	B-BCOM - 405	DSC	Indian Business Environment	3	0	1	4	30	70	100
4	B-BCOM-407	DSC (Choose any one)	Business Research Methods	3	0	1	4	30	70	100
5	B-BCOM-409		Strategic Planning	3	0	1	4	30	70	100
6	B-BCOM-411	DSC	Analysis of Financial Statements	3	0	1	4	30	70	100
7	B-BCOM-413	MIC	Retail Management	3	0	1	4	30	70	100
<b>Total Credits</b>							<b>24</b>	<b>Total Marks</b>		<b>600</b>

w.e.f 2024-25

*Dashrath*  
 Chairperson  
 Department of Commerce  
 Bhagat Phool Singh Mahavidyalaya  
 Khampur Kalan Sonapat

Fourth Year: Eighth Semester (Honours)												
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks				
				L	P	T		Internal Marks	External Marks		Total Marks	
									Theory	Practical		
1	B-BCOM-402	DSC	Financial Management	3	0	1	4	30	70	-	100	
2	B-BCOM-404	DSC	Human Resource Management	3	0	1	4	30	70	-	100	
3	B-BCOM-406	DSC	International Business	3	0	1	4	30	70	-	100	
4	B-BCOM-408	DSC (Choose any one)	Business Ethics & CSR	3	0	1	4	30	70	-	100	
5	B-BCOM-410		Strategic Management Implementation & Evaluation	3	0	1	4	30	70	-	100	
6	B-BCOM-412	DSC	Corporate Tax Planning	3	0	1	4	30	70	-	100	
7	B-BCOM-414	MIC	Data Analysis with Statistical Software	1	6	0	4	30	-	External Practical 70	100	
<b>Total Credits</b>							24	<b>Total Marks</b>			600	

Fourth Year: Eighth Semester (Honours with Research)												
Sr. No.	Course Code	Course Type	Course Title	Workload			Credits	Division of Marks				
				L	P	T		Internal Marks	External Marks		Total Marks	
									Theory	Practical		
1	B-BCOM-402	DSC	Financial Management	3	0	1	4	30	70	-	100	
2	B-BCOM-404	DSC	Human Resource Management	3	0	1	4	30	70	-	100	
3	B-BCOM-414	MIC	Data Analysis with Statistical Software	1	6	0	4	30	-	External Practical 70	100	
4	B-BCOM-416	Research Project/ Dissertation	Dissertation				12	90	-	External Practical 210	300	
<b>Total Credits</b>							24	<b>Total Marks</b>			600	

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 Chairperson  
 Department of Commerce  
 Rhanat Phook Singh Mahila Vishwavidyalaya

**Financial Accounting**  
**Course Code- B-BCOM-101**

**Total Credits: 4**  
L - P- T  
3 - 0 - 1

**External Theory Marks: 70**  
**Internal Assessment Marks: 30**  
Time allowed: 3hrs

**Course outcomes:** The students will be able to:

- CO<sub>1</sub>: develop the understanding of the theoretical framework of financial accounting, accounting standards and accounting cycle.
- CO<sub>2</sub>: use the knowledge of accounting procedures to prepare journal ledger trial balance and final accounts.
- CO<sub>3</sub>: explain and use the knowledge of accounting procedures to prepare the accounts for Non- profit organisation royalty accounts.
- CO<sub>4</sub>: classify the capital and revenue concept while preparing various accounts.
- CO<sub>5</sub>: understand the branch accounts and hire purchase system.
- CO<sub>6</sub>: apply the knowledge to prepare various branch accounts and hire purchase accounts by using different methods.
- 

**Unit - I**

Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Journal, Ledger & trial balance.

**Unit- II**

Capital and revenue: Concept and classification of income; expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.

**Unit - III**

Accounting for non-profit organizations; Royalty accounts, short working, accounting treatment in case of strike and sub-lease

**Unit - IV**

Branch accounts: dependent branch, debtors system, stock and debtor system; Wholesale branch, Final accounts. Hire purchase Concept, Features, Preparation of accounts under Higher Purchase system.

**Recommended Readings:**

1. Bhushan Kumar Goyal, and H.N. Tiwari. Financial Accounting. 11<sup>th</sup> edition. International Book House, Taxmann Publishing 2023.
2. R.N. Anthony, Hawkins, and Merchant, Accounting: Text and Cases. 13<sup>th</sup> edition. McGraw-Hill Education 2022.

3. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. 6<sup>th</sup> edition. Vikas Publishing House, New Delhi. 2018.
  4. M.C., Shukla, T.S. Grewal and S.C. Gupta. Advanced Accounts. 19<sup>th</sup> edition. S. Chand & Co., New Delhi. 2016.
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**Instructions for External Theory Paper Setter/Examiner :**

The examiner shall set nine questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all four units. The examiner will set two questions from each unit. All questions shall carry 14 marks. A simple calculator is allowed.

**Business Law**  
**Course Code: B-BCOM-103**

**Total Credits: 4**

L - P - T

3 - 0 - 1

**External Theory Marks: 70**

**Internal Assessment Marks: 30**

**Time allowed: 3hrs**

**Course Outcomes:** The students will be able to:

CO<sub>1</sub>: demonstrate an understanding of the legal environment of business

CO<sub>2</sub>: analyze legal issues and evaluate the implications of the existing rules

CO<sub>3</sub>: recognize the obligations of the buyer and seller to create business agreements and contracts.

CO<sub>4</sub>: demonstrate skills to initiate entrepreneurial ventures as partnership and limited liability partnership.

CO<sub>5</sub>: explain the concepts & scope of negotiable instruments and legal safeguards in Information Technology

CO<sub>6</sub>: formulate logical arguments through a basic understanding of the legal framework and case studies

CO<sub>7</sub>: evaluate the provisions of Factories Act

CO<sub>8</sub>: understand code of conduct while operating a legal business

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**Unit - I**

The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract

**Unit - II**

Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, online auction.

**Unit - III**

Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.

**Unit - IV**

Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonour and discharge of negotiable instruments.

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adult.

**Recommended Readings:**

1. V.K Jain and Shashank Sharma. Business Laws. 6<sup>th</sup> Edition. Taxmann 2023
2. Bhushan Kumar Goyal and Jain Kinneri. Business Laws NEP 2020. 12<sup>th</sup> Edition. Singhal Publication. 2023.
3. Avtar Singh. Business Law. 11<sup>th</sup> Edition. Eastern Book Company, Lucknow. 2021.
4. S.N. Maheshwari and S.K. Maheshwari. Business Law. 1<sup>st</sup> Edition. Himalaya Publishing House, New Delhi. 2018.
5. M.C. Kuchhal and Vivek Kuchhal. Business Law. 7<sup>th</sup> Edition. Vikas Publishing House, New Delhi. 2018.

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**Instructions for External Theory Paper Setter/Examiner :**

The examiner shall set nine questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all four units. The examiner will set two questions from each unit. All questions shall carry 14 marks. The students will be required to attempt four questions (at least one question from each unit).

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# Principles and Practices of Management

Course Code: B-BCOM-105

Total Credits: 4

L - P - T

3 - 0 - 1

External Theory Marks: 70

Internal Assessment Marks: 30

Time allowed: 3hrs

**Course Outcomes:** The students will be able to:

CO<sub>1</sub>: understand the nature and scope of management.

CO<sub>2</sub>: understand the decision-making process and organizing structures for business

CO<sub>3</sub>: understand the concept and characteristics of staffing & recruitment and application of controlling techniques in organizations.

CO<sub>4</sub>: apply the principles of management to overcome the challenges of business and life and find solutions to problems in real life situations.

## Unit - I

Definition, Nature, Features, Management Functions, Management as a Process, Importance of Management, Management and Administration, Functional Areas of Management, Managerial Skills, Roles of a Manager, Levels of Management, Management as a Science an Art and as a Profession. Schools of Management Thought, Classical Approaches: Systematic Management, Scientific Management, Administrative Management

## Unit - II

Planning – Meaning and Definition, Features, Steps in Planning Process, Approaches, Principles, Importance, Advantages and Disadvantages of Planning, Types of Plans, Types of Planning, Management by Objectives. Decision making- Meaning, Characteristics, Decision-Making Process, Guidelines for Making Effective Decision, Types of Decisions.

## Unit - III

Organization and Organization structure: Meaning and Definition, Characteristics, Process, Need and Importance, Principles, Span of Management. Organization Chart – Types, Contents, Uses, Limitations, Factors Affecting Organizational Chart, Organizational Structure- Line Organization, Line and Staff, Functional, Project, Matrix and Virtual. Informal Organization- Meaning, Characteristics, Importance, Limitations, Difference between Formal and Informal organization.

## Unit - IV

Leading: Introduction, Characteristics of a Leader, Functions of a Leader; Leadership and Management; Principles of Leadership, Styles of Leader, Controlling: Introduction, Concept of Controlling, Purpose of Controlling; Types of Control; Steps in Controlling; Techniques in Controlling.

### **Recommended Readings:**

1. Dr. Pardeep Kumar. Management Principles and Applications. Based on National Education Policy-2020. 2<sup>nd</sup> Edition. Sultan Chand & Sons. 2022.
  2. P.C. Tripathi, P.N. Reddy and Ashish Bajpai. Principles of Management. 7<sup>th</sup> Edition. Mc Graw Hill Publisin House. 2021.
  3. Prabhu TL. Principles of Management. 1<sup>st</sup> Edition. Nestfame Creations Pvt. Ltd. 2020.
  4. Robert L.Dansby and Karel Sovak. Principles of Management. Goodheart-Willcox Company, Incorporated. 2019.
  5. Charles W.L. Hill and Steven L.M. Mc Shane, Principles of Management. 1<sup>st</sup> Edition. Tata Mc Graw Hill Education. 2017.
  6. Ricky W. Griffin, Management. 12<sup>th</sup> Edition. South- Western College Publishing. 2016.
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### **Instructions for External Theory Paper Setter/Examiner:**

The examiner shall set nine questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all four units. The examiner will set two questions from each unit. All questions shall carry 14 marks. The students will be required to attempt four questions (at least one question from each unit).



**Business Mathematics**  
**Course Code: B-BCOM-107**

**Total Credits: 2**

L - P - T

2 - 0 - 0

**External Theory Marks: 35**

Internal Assessment Marks: 15

Time allowed: 1.5 hrs

**Course outcomes:** Students will be able to:

CO<sub>1</sub>: develop understanding of evaluating interest and annuity

CO<sub>2</sub>: understand the concept and application of Permutations & Combinations in business

CO<sub>3</sub>: evaluate logarithmic and antilogarithmic values

CO<sub>4</sub>: demonstrate the applicability of linear programming to business

CO<sub>5</sub>: express the use of set theory and Venn diagrams

CO<sub>6</sub>: use mathematical properties to solve various mathematical calculations

CO<sub>7</sub>: predict and represent mathematical information and use it in business applications to make better and stronger decisions

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**Unit – I**

Time Value of Money, Annuity, Interest- Simple and Compound, Permutation and Combinations, Use of Logarithms and Antilogarithms.

**Unit – II**

Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams

**Recommended Readings:**

1. Dr. Amarnath Dikshit and Dr. Jitendra Kumar Jain. Business mathematics. 1<sup>st</sup> Edition. Himalaya Publishing House Pvt. Ltd. 2023.
  2. J.K.Sharma. Business mathematics. 3<sup>rd</sup> Edition. Wiley Publishing House. 2019.
  3. Dr. V.K.Kapoor. Business mathematics. Theory and Applications. 1<sup>st</sup> Edition. Sultan Chand & Sons. 2012.
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**Instructions for External Theory Paper Setter/Examiner:**

The examiner shall set three questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry five small questions of three marks each. The rest of the two questions will be set from all two units and questions shall carry 10 marks each. The students will be required to attempt two questions (at least one question from each unit). A simple calculator is allowed.

## Banking and Insurance

Course Code: B-BCOM-109

Total Credits: 3

L - P - T

2 - 0 - 1

External Theory Marks: 50

Internal Assessment Marks: 25

Time allowed: 2hrs

**Course Outcomes:** Students will be able to:

- CO<sub>1</sub>: understand the basic concept of Indian banking system and assess Banking environment
- CO<sub>2</sub>: understand the nationalisation of banks in India and provisions of banking regulation act 1949
- CO<sub>3</sub>: demonstrate the present status and development of life and general insurance in India
- CO<sub>4</sub>: analyze the risks and value associated with different types of insurance policies
- CO<sub>5</sub>: understand the recent innovations in banking sector
- CO<sub>6</sub>: discuss and compare different types of insurance plans along with their importance
- CO<sub>7</sub>: discuss and explain the claim settlement process adopted by life and general insurance companies

### Unit – I

Banking: Concept, features, functions, importance and principles of banking; Evolution of banking in India; Classifications of banks; Credit creation, Banking Regulation Act 1949: Major provisions. Indian Banking System: Features, nationalization of commercial banks and its effects;

### Unit – II

Reserve Bank of India – Functions, control of credit by RBI, power of RBI. Insurance: Concept, need and principles of insurance; Insurance and economic development; Life and general insurance: principles, present status & growth of life and general insurance in India, claims settlement procedure; Regulatory Framework of Insurance

### Unit – III

Fire insurance: Concept, principles; Fire insurance policy, claims settlement procedure; Marine insurance: Marine insurance policy and claims settlement procedures; Accident and motor insurance: Policy and claims settlement procedures.

### Recommended Readings:

1. E.Gordon and K Natarajan. Banking Theory , Law and Practices. 3<sup>rd</sup> Edition. Himalya Publishing House. 2023.
2. Principles and Practices of Banking (CA-IIBF). 1<sup>st</sup> Edition. Macmillan, New Delhi 2023.

3. M.N. Gopinath: Banking Principles and Operations. 7<sup>th</sup> Edition. Snow White Publisher, Mumbai. 2021.
  4. Dr. P.K. Gupta, Insurance & Risk Management. 1<sup>st</sup> Edition. Himalaya Publishing House, Delhi. 2016.
  5. M.N. Mishra, Principles and Practices of Insurance. 22<sup>nd</sup> Edition. Sultan Chand and Sons. 2016.
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**Instructions for External Theory Paper Setter/Examiner:**

The examiner shall set seven questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the six questions will be set from all three units and questions shall carry 12 marks each. The students will be required to attempt three questions (at least one question from each unit).

# Computerized Accounting System

Course Code: B-BCOM-102

**Total Credits: 4**

L - P - T

1 - 4 - 1

**External Practical Marks: 70**

Internal Assessment Marks: 30

**Course outcomes:** Students will develop the skills to:

CO<sub>1</sub>: understand the concept of computerized accounting and be familiar with accounting software.

CO<sub>2</sub>: apply the knowledge to create company ledger, vouchers in accounts software.

CO<sub>3</sub>: use the knowledge to prepare financial statements in Tally.

CO<sub>4</sub>: understand the inventory accounting system.

CO<sub>5</sub>: understand tax regulations – GST, Income Tax.

CO<sub>6</sub>: apply the knowledge to prepare various service related accounts.

## Unit - I

Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.

## Unit - II

Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing

## Unit - III

Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally

## Unit - IV

Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, and payroll vouchers, gratuity, provident fund, ESI, payroll reports.

### Recommended Readings:

1. A.K. Nadhavi. Tally.ERP 9 Training Guide. 4<sup>th</sup> Revised and Updated Edition. BPB Publications, New Delhi. 2023
2. Manoj Bansal and Ajay Sharma. 1<sup>st</sup> Edition. Computerized Accounting System, Sahitya Bhawan Publications. 2019.

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*Chairperson*  
Department of Commerce  
Mahila Vishwavidyalaya

3. Kavitha et. al., Computerized Accounting, Himalaya Publishing House. 2023.
  4. Raman B.S. and Singh Ravi. Computerized Accounting System. 1<sup>st</sup> Edition. EPBP Publication. 2018.
  5. Ashok K. Nadavi. Tally Training Guide (Financial Accounting, Invoicing & Inventory). 4<sup>th</sup> Edition. BPB Publications, New Delhi. 2018.
  6. Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally ERP 9. Latest and Updated Edition. BPB Publications, NewDelhi. 2017.
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**Instructions for External Practical Paper/Examiner:**

The students shall be evaluated on the basis of external practical / viva voce.

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**Company Law**  
**Course Code: B-BCOM-104**

**Total Credits: 4**  
L - P- T  
3 - 0 - 1

**External Theory Marks: 70**  
Internal Assessment Marks: 30  
Time allowed: 3hrs

**Course outcomes:** Students will develop the skills to:

CO<sub>1</sub>: understand the concept of a company as a form of business organization.

CO<sub>2</sub>: classify and explain various documents required for registration of a company in detail.

CO<sub>3</sub>: understand the procedure of raising capital as per the companies act.

CO<sub>4</sub>: understand the legal provisions of Directors as per the companies act.

CO<sub>5</sub>: understand the various provisions of alteration in various documents of the company.

CO<sub>6</sub>: understand provisions and procedure relating to dividend decisions and winding up of the company.

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**Unit - I**

Concept of corporate body; Advantages of company, features of company, types of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation of company.

**Unit -II**

Memorandum of Association- meaning, clauses of memorandum of association and their alteration; Doctrine of ultra - virus. Articles of Association-meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management. Prospectus- Definition, contents of prospectus, Misstatement in prospectus and its consequences.

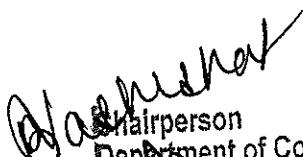
**Unit -III**

Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Directors: meaning, numbers of directors, Position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, powers and duties, liabilities of directors.

**Unit - IV**

Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India. Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

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**Recommended Readings:**

1. M.C. Kuchal. Modern Indian Company Law. 12<sup>th</sup> Edition. Shri Mahavir Books, Noida. 2023.
  2. G.K. Kapoor and Sanjay Dhamija. Company Law. A Comprehensive Text Book on companies Act 2013. 25<sup>th</sup> Edition. Taxmann Publications. 2023.
  3. Avtar Singh. Company Law. 17<sup>th</sup> Edition. Eastern Book Company, Lucknow. 2023.
  4. A. K. Majumdar and G. K .Kapoor. Company Law. 17<sup>th</sup> Edition. Taxmann Publications. 2023.
  5. Dr. Rajni Jgota. A Comprehensive Text Book on Corporate Law. 2021 Edition. Taxmann Publications. 2021.
  6. Ashok Sharma. Corporate Law with the amendments of companies Act 2015, 2017, 2019. V.K.Publications. 2022.
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**Instructions for External Theory Paper Setter/Examiner:**

The examiner shall set nine questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all four units. The examiner will set two questions from each unit. All questions shall carry 14 marks. The students will be required to attempt four questions (at least one question from each unit).

*Abhinav*  
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Khanpur Kalan Sonapat  
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# Principles of Marketing

Course Code: B-BCOM-106

**Total Credits: 4**

L - P - T

3 - 0 - 1

**External Theory Marks: 70**

Internal Assessment Marks: 30

Time allowed: 3hrs

**Course outcomes:** Students will develop the skills to:

CO<sub>1</sub>: understand the basic concepts of marketing and assess the marketing environment.

CO<sub>2</sub>: understand the consumer behaviour in the present scenario and marketing segmentation

CO<sub>3</sub>: discover the new product development and factors affecting the price of a product in the present context

CO<sub>4</sub>: understand the promotional and distribution strategies along with the recent developments in the field of marketing.

CO<sub>5</sub>: apply their knowledge on marketing in communicating and selling their ideas and products and attain satisfaction of recipients and customers.

CO<sub>6</sub>: apply their knowledge for innovations using the understanding of marketing and creative thinking.

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## Unit - I

Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural, technological, politico-legal and socio-cultural.

## Unit - II

Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases

## Unit - III

Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies

## Unit - IV

Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors



affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing; Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing.

**Recommended Readings:**

1. Philip Kotler. And Kevin Lane Keller. Marketing Management. 15<sup>th</sup> Edition. Pearson Education. 2022.
  2. Michael, J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. Marketing Concepts and Cases. (Special Indian Edition). 14<sup>th</sup> Edition. 2017.
  3. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. Marketing: A South Asian Perspective. Cengage Learning. 2016.
  4. T.N. Chhabra, and S. K. Grover. Marketing Management. 1<sup>st</sup> Edition. Dhanpat Rai & Company.2016.
  5. Dawn Iacobucci. Marketing Management. 1<sup>st</sup> Edition. Cengage Learning. 2016.
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**Instructions for External Theory Paper Setter/Examiner:**

The examiner shall set nine questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the eight questions will be set from all four units and all questions carry 14 marks each. The students will be required to attempt four questions (at least one question from each unit).

**Business Statistics**  
**Course Code: B-BCOM-108**

**Total Credits: 2**

L - P - T

2 - 0 - 0

**External Theory Marks: 35**

Internal Assessment Marks: 15

Time allowed: 1.5hrs

**Course outcomes:** Students will develop the skills to:

CO<sub>1</sub>: understand the meaning of the statistics and data in everyday life and its implication for business decision making

CO<sub>2</sub>: remember and understand numerical and quantitative issues in business and acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools

CO<sub>3</sub>: identify and assess different shapes of frequency distribution

CO<sub>4</sub>: use statistical tools and software to perform statistical operations.

CO<sub>5</sub>: understand the use of correlation and regression analysis to estimate the relationship between two variables and its applications

CO<sub>6</sub>: discuss and compare various uses and properties of Correlation and Regression

**Unit - I**

Statistics: concept, need, importance, Applications; Collection of data: types, methods, classification and tabulation of data, Frequency, Stem and Leaf Display, Frequency Distributions, Data Grouping: Discrete and Continuous, Introduction to Graphs, Graph for Qualitative variables, Graph for Quantitative variables, Various types of graphs and diagrams: pictographs, bar diagram, scatter diagram, histogram, pie chart, frequency curve and frequency polygon

**Unit - II**

The measure of central tendency: mean, median, mode, harmonic mean, and geometric Mean, measures of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation.

Bivariate Linear Correlation and Regression: Concept, types, comparison, application and calculation of Karl Pearson Coefficient of Correlation and regression.

**Recommended Readings:**

1. S.P.Gupta. Statistical methods. 46<sup>th</sup> Edition. S.Chand & sons Co. 2021.
2. D. N. Elhance, Veena Elhance and B.M.Aggarwal. Fundamentals of Statistics. New Revised Edition. Kitab Mahal. 2018
3. R.P.Hooda, Statistics for Business and Economics, 5<sup>th</sup> Edition. Mcmillan India Ltd., New Delhi. 2013.
4. N.D. Vohra. Quantitative Techniques in Management. 5<sup>th</sup> Edition. Tata Mc Graw Hill Publishing House. 2000.

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*A. J. Chaurasia*  
Chairperson  
Department of Commerce  
Bhagat Prasad Singh Mahila Vishwavidyalaya  
Gurgaon

**Instructions for External Theory Paper Setter/Examiner:**

The examiner shall set three questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry five small questions of three marks each. The rest of the two questions will be set from all two units and questions shall carry 10 marks each. The students will be required to attempt two questions (at least one question from each unit). A simple calculator is allowed.

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Mehrori Kalan Sonapat

**Personal Finance**  
**Course Code: B-BCOM-110**

**Total Credits: 3**

L - P - T

2 - 0 - 1

**External Theory Marks: 50**

**Internal Assessment Marks: 25**

**Time allowed: 2hrs**

**Course outcomes:** Students will develop the skills to:

CO<sub>1</sub>: understand the basics of personal finance and personal financial planning

CO<sub>2</sub>: understand the relationship between investment risk and return and the role of regulatory environment in managing personal finance

CO<sub>3</sub>: explain important investment principles and understand their implications for investment

CO<sub>4</sub>: analyze the concept of evaluating time value of money

CO<sub>5</sub>: use digital technologies to manage and allocate finances

CO<sub>6</sub>: demonstrate knowledge of insurance planning, tax and estate planning, and retirement planning

CO<sub>7</sub>: discuss and analyze various forms of institutional framework for investment

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**Unit - I**

Personal finance: Concept, need, principles, scope; Personal finance services and strategies; Personal financial planning: Process, factors affecting; Financial planner: Role and functions; Financial objectives; Time Value of Money: Compounding and discounting.

**Unit - II**

Basics of investment; Investment avenues and strategies; Mutual Funds: Concept, types, asset management companies, identifying mutual fund for investment; Investing in stock markets: Identifying stocks, holding, day trading, hedging instruments, etc.; Investing in real estate: Identifying properties, likely legal issues in purchase of property, documents in purchase of property; Other avenues for investment: Gold bonds, sovereign bonds, tax saving instruments, PPF, Provident Fund, etc.; loans: Sources and types; Identifying risky avenues for investment.

**Unit - III**

Calculating risk and return of various investment avenues; Calculating costs in investment and loans; Identifying hidden costs; Likely causes of cheating and fraud in investment; Institutional framework for investing: SEBI, IRDA, RERA, AMFI, bank ombudsman, etc. Retirement planning: Pension plans, NPS.

15  
5  
2

**Recommended Readings:**

1. Jack R. Kapoor, Les R. Dlabay, Robert J. Hughes, Melissa Hart. Personal Finance. 12<sup>th</sup> edition. Tata McGraw Hill India. 2020.
  2. Madura Jeff. Personal Finance. 7<sup>th</sup> edition. Pearson India. 2020.
  3. Arthur J. Keown. Personal Finance. 8<sup>th</sup> edition. Pearson India. 2018.
  4. Madhu Sinha. Financial Planning: A Ready Reckoner. 2<sup>nd</sup> edition. McGraw Hill. 2017.
  5. Lewis Altfest. Personal Financial Planning. Tata McGraw Hill. 2016.
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**Instructions for External Theory Paper Setter/Examiner :**

The examiner shall set seven questions in all covering the whole syllabus. Question no.1 will be compulsory covering all the units and shall carry seven small questions of two marks each. The rest of the six questions will be set from all three units and questions carry 12 marks each. The students will be required to attempt three questions (at least one question from each unit).

