Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours /Research)**	Semester: **I**	Session: *w.e.f.* **2021-22**

Subject: Commerce		
1.	Course Code	...M.J.C.-191......... *(To be filled by Exam Cell)*
2.	Course Title	**Financial Accounting**
3.	Course Type	**Core Course -Major**
4.	Pre-Requisite (if any)	No
5.	Course Learning Outcomes(CLO)	After successful completion of the course, the student shall be able to: • gain the conceptual clarity about theoretical framework of accounting. • understand the process of double entry accounting system. and gain the knowledge of passing journal entries. • acquire the basic understanding of final accounts of small/non-corporate firms. • calculate the amount of depreciation and valued the investment price of different type of marketable investment. • acquire the basic ability of preparing Branch and Departmental accounts.
6.	Credit Value	**6 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 6 Hrs**		
Total No. of Lectures: **L – 90** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Financial Accounting Framework:** Meaning, Definition and Scope of Accounting, its Need, Importance and Limitations. Users of Accounting Information, Branches of Accounting, Accounting Principles- Concepts and Conventions, An Introduction to Accounting Standards.	15

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

	Keywords: *accounting, branches of accounting, accounting principles, conventions and accounting standards*	
II	**Double Entry System of Accounting (DES):** Concept and Definition, Process of DES, Various Stages of DES Accounting: Journal, Concept, Importance and Advantages, Types of Accounts and Rules of Journalizing, An Introduction to Subsidiary Books, Cash Book; Concept and Importance, Preparation of Simple Cash Book. Concept of Ledger and Ledger Accounts, Trial Balance; Concept, Definition, Advantages and Limitations, Preparation of Trial Balance. ***Keywords:*** *double entry system, golden rules, journal entry, compound entries cash book, ledger and trial balance*	15
III	**Final Accounts with Adjustments:** Trading Account, Profit And Loss Account, and Balance Sheet, Concept and Preparation, **Adjustments in Final Accounts**- Concept of Adjustments in Final Accounts, Need and Necessity, Various Important Basic Adjustments,; Concept and Calculations, Adjustments Related Journal Entries. Final Accounts With Adjustments. ***Keywords:*** *trading account, profit and loss account, balance sheet and adjustment entries*	15
IV	**Depreciation:** Depreciation – Introduction, Objectives of Charging Depreciation, Accounting Principles of Depreciation, Depreciation methods. **Investment Accounting:** Meaning, Types of Investment, Purchase and Sale of Investment, Cum- interest and Ex- interest transaction and calculations. ***Keywords:*** *depreciation, cum- interest, ex- interest, investment*	15
V	**Branch Accounts:** Concept, Type of Branches, Accounting Procedure of Dependent, Independent and Foreign Branch. **Departmental Accounts:** Concept, Procedure of Departmental Accounts, Allocation of Common expenses and interdepartmental transactions ***Keywords:*** *branch, departments, foreign branch, common expenses and interdepartmental transaction*	15
VI	**Computerized Accounting by using any popular accounting software** Creating a company, Configure and feature setting, Creating accounting ledgers and groups, creating stock items and group, voucher entries with their maintenance , generating reports of cash book, ledger accounts, trial balance, profit and loss account and balance sheet.	15

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1.Shukla S.M., Financial Accounting, Sahitya Bhawan Publication, Agra (English and Hindi) 2 Shukla M. C., Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. (English and Hindi) 3 Maheshwari S.N..Financial Accounting. Vikas Publishing House, New Delhi. **Reference Book**: 1. Bhattacharyya K. Asish, Essentials of Financial Accounting, PHI Learning Private Limited 2. Banerjee Ashok, financial Accounting, Excel Book Publication
Suggestive digital platform web links
MOOCS - https://www.googleadservices.com, https://www.my-mooc.com/en/categorie/accounting. NPTEL -https://onlinecourses.nptel.ac.in, https://nptel.ac.in/courses
Suggested equivalent online courses
https://nptel.ac.in/courses https://swayam.gov.in/nd2_cec20_16/preview

Date of BOS: 31/5/2022 Signature of the Chairman (BOS):

Subject: Name:

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com. (Honours /Research)**	Semester: **I**	Session: **2021-22**

Subject: Commerce		
1.	Course Code	MNC-192
2.	Course Title	BUSINESS ORGANIZATION AND COMMUNICATION
3.	Course Type (Core Course / Discipline Specific Elective / Generic Elective)	Minor
4.	Pre-Requisite (if any)	Not required
5.	Course Learning Outcomes (CLO)	After the successful completion of the course, students shall be able to: • Understand the basics of the business • Imbibe how any business can be organized successfully. • Elucidate how communication plays an important role in modern business scenario.
6.	Credit Value	**6**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures (in hours per week) L- 6 Hrs.		
Total no. of lectures: L-90 (Lecture of one hour)		
Module	**Topics**	**No. of Lectures**
I	**INTRODUCTION:** Indian traditional businesses and their organizational structures. Concept of business, Trade, Industry and commerce – classification – Relationship between Trade. Industry and Commerce – Business Organization – Concept, Characteristics, Importance and Objective. Function of Business and Social Responsibility of a business – Steps to Start an Enterprise.	15

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....

II	**FORMS OF BUSINESS ORGANIZATION:** Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship and Partnership- Meaning, Definition, Characteristics, Advantages. Co-operative Organization- Meaning, Functions and Limitation of Co-operative Societies.	15
III	**ORZANIZATION OF COMPANIES:** Concept, Meaning, Formation, Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC's) and the Challenges of their organization in India	15
IV	**COMMUNICATION:** Definition, Nature, Importance, Objective of Communication. Communication theories and process – Information theory, Interactive theory, Transaction theory, Elements of Communication process. Barriers to Communication- Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	15
V	**WRITTEN COMMUNICATION:** Writing Techniques and Guidelines. Letter Writing – Basic Principles, Purpose, Types of Business Letters, Report Writing, Types of Reports, Drafting of Reports. Oral Communication – Speeches for Different Occasions, Guidelines For Effective Listening, Job Interview, Types of Information.	15
VI	**MODERN FORMS OF COMMUNICATION:** E-mail, Video Conferencing, International Communication for Global Business. Information Technology – Forms of Technology, Uses in Modern Communication System. Role of social media in Modern Business.	15
	Keywords: Business organization, Sole proprietorship, Barriers, Communication	

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....

Suggested Readings:

1. Author Surname, Initials "Book Title", Publisher's name , City/Country of Publication, Year of Publication. Edition No. if any.

Textbooks:

s.n	Author	Book Title	Publisher	City
1	T.N Chhabra	Business Communication	Himalaya Publication House	New Delhi
2	K.K Sihna	Essentials of Business Communication	VK Global publication	Faridabad
3	Dr. Ramesh Mangal	Business Communication	Universal Publication	Agra

Suggestive digital platform web links

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours/Research)**	Semester: **I**	Session: *w.e.f.* **2021-22**

Subject: Commerce

1.	Course Code	……GEC-191(A)….. *(To be filled by Exam Cell)*
2.	Course Title	**Business Economics**
3.	Course Type	**Generic Elective Course - 1(Own Faculty)**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	After successful completion of the course, the student shall be able to: • expose the students of Commerce to the basic concept of Business economics and to inculcate the analytical approach to subject matter. • stimulate the students' interest in various economic theories. • guide the students to understand the real world Market Situations. • understand Practical application of the concepts.
6.	Credit Value	**4**

PART-B: CONTENT OF THE COURSE

Total No. of Lectures (in hours per week): **L – 4Hrs.**

Total No. of Lectures: **L – 60** *(Lecture of one hour)*

Module	Topics	No. of Lectures
I	**Business Economics:** Introduction, Definition, Nature & Scope of Economics, Economic Theories- Adam Smith, Marshall, Robinson, and Modern Economists, Utility of Economics for Business, Utility Analysis of Demand, Law of Diminishing Marginal Utility, Economic Laws, Meaning of Demand & Supply, Law of Demand, Elasticity of Demand & Supply- meaning, features. Types of Elasticity, Degrees of elasticity. **Consumer Surplus**: Meaning, Assumptions, Measurement of consumer surplus, Importance of	12

Date of BOS: ……………………

Subject: ……………………………………

Signature of the Chairman (BOS):

Name: ……………………………………

	Consumer Surplus. ***Keywords:*** *theories of eminent economists, elasticity of demand, utility of demand, consumer surplus*	
II	**Production:** Meaning of Production, Factors of Production, Scale of Production, Law of Returns to Scale, Production Function, Isoquants, Law of Variable Proportions. Cost of production: Concept of explicit costs, Implicit Costs and Opportunity Costs. **Revenues**: Average, Marginal and Total Revenue ***Keywords:*** *production, law of returns, production function, variable proportion,*	12
III	**Market:** Meaning, Classification, Factors Affecting the Extent of Market. **Theory of Price & Output Determination in Different Market Structures:** Price Determination under Perfect Competition in Firms and Industry Price Determination under Imperfect Competition. Price Determination under Monopoly, Price Determination under Discriminating Monopoly. ***Keywords:*** *theory of price, price determination*	12
IV	**Distribution:** Profit - Meaning, Definition -Gross Profit, Net Profit, Principles of Profit, Cost Concept & Determination-Total Average & Marginal Cost, Concept of Revenue-Theory of Rent, Theory of Wages, Theory of Interest. ***Keywords:*** *theories of distribution, concept of revenue*	12
V	**Demand Forecasting:** Meaning, Objectives, Factors involved in Demand Forecasting, Techniques of Demand Forecasting **Welfare Economics**: Meaning, Theories of Welfare Economics. **Concept of Inflation & Deflation:** Nature and Causes, Meaning of Deficit Financing, It's Impact with Special Reference to India. ***Keywords:*** *inflation,deflation*	12

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Textbooks: 1. Jhingan M.L , Monetary Economics -7th Edition ,Vrinda publication ,Mayur Vihar Delhi 2. Ahuja H. L, Business Economics , 2019 S. Chand Publishing 3. Pant J.C. Economics Micro and Macro , Sahitya Bhawan Agra **Reference Book**: 1.Mankar B. G. Business Economics , Mac-milan India ltd, Delhi 2.Girjashanakr Business Economics , Atharv Publication ,Pune
Suggestive digital platform web links
Suggested equivalent online courses
https;//nptel.ac.in/courses/110/101/110101005

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com. (Honours /Research)**	Semester: **I**	Session: **2021-22**

Subject: Commerce

1.	Course Code	GEC (191) (B)
2.	Course Title	Banking and Insurance
3.	Course Type (Core Course / Discipline Specific Elective / Generic Elective)	Generic Elective course -2 (Own Faculty)
4.	Pre-Requisite (if any)	Not Required
5.	Course Learning Outcomes (CLO)	After completing this course student will be able to: • To understand Banking and Insurance services for the econom growth of a country and importance for the entire business procedures. • To understand the banking system, insurance procedure, practical banking etc. • To understand the Insurance system, Insurance procedure, regulation of banking and insurance • They also shall be capable to earn employment in the field of banking and insurance.
6.	Credit Value	**4**

PART-B: CONTENT OF THE COURSE

Total No. of Lectures (in hours per week) L- 4 Hrs.

Total no. of lectures: L-60 (Lecture of one hour)

Unit	Topics	No. of Lectures
Unit-1	**Introduction to banking:** Historical background of banking. Definition, principles and importance of bank. Classification of bank. Functions of commercial bank. Structure of commercial banking in India. Features of Indian banking system. Credit creation **Central banking:** RBI and its functions. Credit control	12

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....

	Nationalization and Merger of bank: General Introduction to Nationalization of Banks, Objective and Introduction to Private Banks Functioning and Usefulness or Importance effects. Evaluation of nationalization and merger of Indian banks	
Unit-2	**Bank Deposits:** Meaning and types. Features of back accounts. Procedure to open and close bank accounts (Including online procedure) **Loans and Advances:** Principles to sanction loans and advances. Classification of loans and advances. Procedures to apply for house loan, personal loan, education loan and commercial loan.	12
Unit-3	**Insurance:** Historical background of Insurance. Meaning, elements, basic principles and importance of insurance. Kinds of insurance. Regulation of insurance in India. **IRDA:** Functions and role to regulate insurance in India	12
Unit-4	**Life Insurance:** Historical background, Meaning, Objective, Importance, Essential elements. Life insurance policy and its types. 'Insurance proposal to policy' – Procedure. Condition of Life insurance policies. Claim filing procedure and settlement of claims. **Life Insurance Corporation of India:** Functions, progress and Evaluation.	12
Unit-5	**General Insurance:** Meaning, objective & importance. Kinds of general insurance and its features. Basic principles of general insurance. Procedure to apply general insurance policies. Claims filing procedure and settlement of claims. **General insurance Corporation of India:** Functions, progress and structure. Performance of private sector companies in general insurance sector.	12
	Key Words- Banking, Insurance, Nationalization, Loans and Advances Progress, Regulations	

PART-C: **LEARNING RESOURCES**

Textbooks, Reference Books, Other Resources

Textbooks:

1. Dr. O.P. Gupta & Dr. Sudhir Kumar Sharma, Banking & Insurance,Sahitya Bhawan Pub. Agra
2. Dr. R.L. Nolakhha, Principle of Insurance, R.B.D. Publication Jaipur
3. Dr.K.P.M Sundaram & Dr.P.N Varshney, Banking Theory, law & Practice S.Chand & sons New Delhi

Suggestive digital platform web links

http://www.universityofcalicut.info/SDE/Banking_on19May2016.pdf
http://www.gdcboysang.ac.in/About/droid/uploads/B15thSEMBcom.pdf

Date of BOS: .... Signature of the Chairmen (BOS):
Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: INTRODUCTION			
Program: **UG**	Class: **B.A/B.Sc.**	Semester: **I**	Session: *wef* **2021-22**
Subject: Commerce			
	Course Code	.....9EC-191(O)...... (To be filled by Exam Cell)	
	Course Title	**Fundamentals of Business**	
	Course Type	**Generic Elective Course -3 (Other Faculty)**	
	Pre-Requisites (if any)	No	
	Course Learning Outcomes (CLO)	**After successful completion of the course, the student shall be able to:** • learn and understand business activities and to be able to participate in it • evaluate the functional areas of business • understand different managerial aspect of business • recognize the concepts of entrepreneurship development and about supporting institutions • comprehend and evaluate legal, political, technical and economical aspect of business environment	
	Credit Value	**4**	

PART-B: CONTENT OF THE COURSE		
Total No. of Lectures (in hours per week): **L – 4 Hrs**		
Total No. of Lectures: **L – 60** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Fundamentals of Business:** Nature, Purpose and Forms of Business, Private, Public and Global Enterprises, Business and Service Sector, Emerging Methods of Business, Social Responsibility of Business, Business Ethics	12

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

	Keywords: public enterprises, business, industry, business ethics	
II	**Business Environment and Entrepreneurship:** Business Environment- Meaning, Nature, Role, Micro and Macro Environmental factors, Small Business, MSME, Entrepreneurship Development and Sources of Business Finance ***Keywords:*** *entrepreneur, MSME, SSI, micro environment, macro environment, business finance*	12
III	**Basics of Management:** Nature and Significance of Business Management, Principles of Management, Planning- Meaning, Nature, Process, Types of plan Organizing- Meaning, Process, Importance, Structure. Staffing- Meaning, Importance, Process, Training and Development. Directing- Meaning, Importance, Elements, Motivation and Communication ***Keywords:*** *planning, organizing, directing, motivation, delegation of authority*	12
IV	**Financial Management and Financial Institutions:** Financial Management- Meaning, Objectives, Functions. Financial Decisions, Financial Planning, Capital Structure, Working Capital, Financial Market, Money Market, Capital Market and Role of SEBI. ***Keywords:*** *working capital, fixed capital, profit maximization, NSE, OTCEI, insider trading, SEBI*	12
V	**Marketing Management:** Meaning, Definitions, Functions, Role of Marketing Management Philosophies, Concept of Marketing Mix, New Product Development Process, Advertising-Objectives, Methods, Advertising Budget, Economic and Social Aspects of Advertising, Sales Promotion, Direct Marketing, Digital Media Marketing ***Keywords:*** *marketing mix, product line, product mix, product life cycle, direct marketing, digital marketing*	12

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A:**INTRODUCTION**			
Program: **UG**	Class: **B.Com. (Honours/ Research)**	Semester: **II**	Session:*w.e.f.***2021-22**

Subject: Commerce		
1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**Advanced Financial Accounting**
3.	Course Type	**Core Course - (Major)**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After successful completion of the course, the student shall be able to:** • gain the conceptual clarity about Partnership accounting. • understand the concept of partnership firm and prepare accounts of dissolution of partnership firm. • learn the accounting process of Hire Purchase and Instalment Systems. • acquire the basic concept of preparing Royalty Accounts. • learn the basic concept of single entry system.
6.	Credit Value	**6(L)**

PART-B:**CONTENT OF THE COURSE**

Total No. of Lectures +Tutorials (in hours per week): **L – 6 Hrs.**

Total No. of Lectures: **L – 90** *(Lecture of one hour)*

Module	Topics	No. of Lectures
I	**Partnership Account – Admission, Retirement and Death:** Adjustment of the profit sharing ratio, Adjustment of Revaluation of Assets and Liabilities, Adjustment for Goodwill, Amount due to retiring Partner, Death of a partner and Joint Life Policy. ***Keywords:*** *profit sharing ratio, admission of partner, revaluation account, goodwill and joint life policy.*	15
II	**Accounting for Dissolution of the Partnership Firm**: Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.	15

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

	Keywords: *dissolution of firm, insolvency of firm, limited company and piecemeal distribution*	
III	**Accounting for Hire Purchase and Installment Systems**: Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtor's system; Concepts of operating and financial lease, Journal Entries and Accounting. ***Keywords:*** *hire purchase, financial lease and repossession*	15
IV	***Royalty Accounts:*** Rent and Royalty, Minimum Rent, Short-working, Surplus, Recoupment of short working, Abnormal fall in output, Accounting Entries in lessee's book and lessor's book. ***Keywords:*** *rent, royalty, minimum rent, short-working, surplus and abnormal fall*	15
V	**Single Entry System and Accounting from incomplete Records:** Salient Features, Limitations of Single Entry System, Ascertainment of Profit, Statement of Affairs, Preparation of Final Account from Incomplete records. ***Keywords:*** *single entry system, statement of affairs and incomplete records*	15

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1.Shukla S.M., Financial Accounting, Sahitya Bhawan Publication, Agra 2 Shukla M. C., Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. 3 Maheshwari S.N..Financial Accounting. Vikas Publishing House, New Delhi. **Reference Book**: 1. Bhattacharyya K. Asish, Essentials of Financial Accounting, PHI Learning Private Limited 2. Pillai R.S.N, Advanced Accounting, S.Chand and Copmany Pvt. Ltd.
Suggestive digital platform web links
https://www.my-mooc.com/en/categorie/accounting.
Suggested equivalent online courses
https://swayam.gov.in/nd2_cec20_16/preview

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours/Research)**	Semester: **II**	Session: *w.e.f.*-**2021-22**

Subject: **Commerce**		
1.	Course Code	………………………… *(To be filled by Exam Cell)*
2.	Course Title	**Business Regulatory Framework**
3.	Course Type	**Minor**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After successful completion of the course, the student shall be able to:** • understand basic aspects of contract for making the agreements, contracts and subsequently valid business propositions. • equipped about the legitimate rights and obligations under the Sale of Goods Act. • understand the fundamentals of internet based activities under the Information and Technology Act. • enable with skills to initiate entrepreneurial ventures as LLP. • learn how to pursue the consumer rights under the Consumer Protection Act.
6.	Credit Value	**6 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 6 Hrs**		
Total No. of Lectures: **L – 90** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Indian Contract Act 1872:** Meaning of contract, Essentials of valid contract, offer and Acceptance, consideration, Capacity to contract, Free consent, Legality of object and consideration, Void agreements, Contingent contracts, Performance of contract, Discharge of contract, Breach of contract - remedies. ***Keywords:*** *contract act, consideration, agreements, contingent.*	15
II	**Contracts Relating to Indemnity and Guarantee**:	

Date of BOS: …………………… Signature of the Chairman (BOS):

Subject: …………………………………… Name: ……………………………………

	Contracts Relating to Bailment and pledge. ,Contracts Relating to Agency--meaning of Agent and Agency, Kind of Agents, Rights and Duties of agents and Principal. Termination of Agency. ***Keywords:*** *indemnity, guarantee, termination of agency.*	15
III	**Indian Sales of Goods Act 1930** Definitions, Essentials of contract of sale. Kinds of goods, conditions warranties and their distinction. Express and implied conditions and warranties. Doctrine of Caveat -Emptor. Provisions regarding transfer of property and Rights and Duties of buyer and seller, Definition and rights of unpaid seller. ***Keywords:*** *sales of goods act, warranties, caveat-emptor, unpaid seller.*	15
IV	**Partnership Laws:** **The Partnership Act 1932 (amended)-** Introduction, Nature and characteristics of partnership, Partnership Deed, Registration of partnership firm, types of partners, rights and duties of partners, mode of dissolution of partnership firm. **The Limited Liability Partnership Act 2008 (amended) –** Salient features of LLP, difference between LLP and Partnership, LLP and Company, LLP agreement, Incorporation document, incorporation by registration, partners and their relationship. ***Keywords:*** *partnership deed, registration of partnership firm, LLP.*	15
V	**Consumer Protection Act 2019:** Definition, salient features, objects and Important Provisions, mechanism for consumers right, offences and penalties **The information Technology Act, 2000(Amendment 2008)** Definition under the Act, objectives, Scope, penalties Adjudication, Cyber crime, Digital signature. ***Keywords:*** *consumers protection, offences, penalties, ITA, cyber, digital.*	15

PART-C:**LEARNING RESOURCES**

Textbooks, Reference Books, Other Resources

Suggested Readings:

Textbooks:

1. Singh,Avtar.The Principles of Mercantile Law,Eastern Book Company, Lucknow
2. Maheshwari & Maheshwari Business Law National Publishing House Delhi.
3. Gupta, Parul, Legal Aspects of Business, Vikas Publication New Delhi.

Reference Book:

1. Tulsian,PC Business,Law,Tata McGraw Hill New Delhi
2. Lee Reach, Business Laws,Oxford University Press U K

Suggestive digital platform web links
Suggested equivalent online courses

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com. (Honours/ Research)**	Semester: **I**	Session: *w.e.f.* **2021-22**

Subject: **Commerce**

1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**Business Mathematics**
3.	Course Type	**Generic Elective Course -1 (Own Faculty)**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	After successful completion of the course, the student shall be able to: • evaluate the role played by mathematics in the world of business and economics. • obtain critical thinking and problem solving aptitude. • develop proficiency in using different mathematical tools (Matrix, ratio analysis, profit and loss, interest calculation, Logarithms and Antilog) in solving daily life problems. • learn about basic concept of Vedic Mathematics (वैदिक गणित) and applications.
6.	Credit Value	**4 (L)**

PART-B: **CONTENT OF THE COURSE**

Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**

Total No. of Lectures: **L – 60** *(Lecture of one hour)*

Module	Topics	No. of Lectures
I	**Ratio:** Profit Ratio, Sacrificing Ratio and Gaining Ratio. **Percentage:** Percentage, Application in Calculating Cost **Discount, Commission and Brokerage**	12

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

	Keywords: *ratio, percentage*	
II	**Simultaneous Equation:** Meaning, Types & Methods of Calculation up to three variables. **Profit & Loss, Average, Simple & Compound Interest:** Concept and Applications in Business ***Keywords:*** *simultaneous equation, profit, loss & interest.*	12
III	**Elementary Matrices and Determinants:** Definition, Types and Algebra of Matrices. Elementary Properties of Determinants. Calculation of Values of Determinants up to Second Order. ***Keywords:*** *matrices and determinants.*	12
IV	**Logarithms and their uses:** Changes of Base to determine Characteristics of a Common Log. Determine Mantissa of Common Log, Antilog, Multiplication Method in Log, Divide, Power and Square Root. ***Keywords:*** *logarithms and antilog.*	12
V	**Vedic Mathematics:** Concept, Importance in Business, Utility in Other area of Society Formula and Sub-Formula of Vedic Mathematics. Mathematical Functions Through Vedic Mathematics. ***Keywords:*** वैदिक गणित	12

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Text Book: 1. Mangal Ramesh, Business Mathematics, Universal Publication, Agra 2. Shukla S.M, Business Mathematics Sahitya Bhawan Publications 3. Allen RGD, Business Mathematics, Macmillan, New Delhi 4: Motilal Banarsidass, Vedic Mathematics Motilal Banarsidass Publishers Ltd. 5.: Alok Kumar Vedic Ganit, Upkar Prakashan Agra (Hindi Medium) **Referance book:** 1 Soni, R.S. Business Mathematics, Pitamber Publishing House. 2. Dowling: E.T , Schaum's . Mathematics for Economics ,Outlines Series, McGraw Hill, London

Date of BOS: ....
Subject: ....
Signature of the Chairman (BOS):
Name: ....

Suggestive digital platform web links
Suggested equivalent online courses
https://nptel.ac.in/courses/111/101/111101109/ https://nptel.ac.in/courses/111/101/111101080/

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours /Research**	Semester: **II**	Session: *w.e.f* **2021-22**
Subject: Commerce			

1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**INDIAN ECONOMY**
3.	Course Type	**Generic Elective Course -2 (Own Faculty)**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes (CLO)	After successful completion of the course, the student shall be able to: • understand the nature, shortcomings and potential of Indian economy • comprehend the importance and problems of different key sectors of economy • analyze the various aspects of changing nature of Indian economy and economic policies. • develop analytical skills, interpret the economic events and visualize the economic future of India
6.	Credit Value	**4 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**		
Total No. of Lectures: **L – 60** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

I	**Nature and Basic Issues related to Indian Economy**: Economy and Economic Systems, India as a Developing Economy- Basic Characteristics of Indian Economy. Concept of Development, Human Resource and Economic Development, Economic Growth and Development, Structural Changes in Different Stages of Economic Growth, Unemployment and Poverty in India. ***Keywords:*** *economic growth, human resource, poverty -line, socialism, capitalism, developing economy*	12
II	**Economic Planning in India:** Background, Objectives, Features, Problems, Targets and Achievements. **Public Sector**: Role, Objectives, Problems and Reforms. Role of Industries and Industrial Development, Industrial Policy of India, **Indian Agriculture:** Role, Characteristics, Problems, Agriculture Policy, Suggestions. ***Keywords:*** *democratic socialism, centralized planning, decentralized planning, land reforms, growth with social justice, green revolution*	12
III	**Economic Policies:** Monetary policy of India and its implications, Fiscal policy of India- Tools and Techniques of Fiscal Policy, Critical Evaluation of Fiscal policy of India. Union Budget and its Analysis, Tax and Non-Tax Resources of Union Government. **Service Sector in India**- Role and Performance ***Keywords****: industrial licensing, IDRA, MRTP, repo rate, reverse repo, open market operations, deficit financing, capital expenditures, revenue receipts, GST, revenue expenditures*	12
IV	**Economic Reforms in India:** Background, Need, Reformative Steps, Impact, Suggestions. Small Scale and Cottage Industries in India- Meaning, Definitions, Role, problems, policy, suggestions Private Sector in India- Role in Economy, Problems and Prospects ***Keywords:*** *tiny sector, disinvestment, liberalization, globalization and privatization*	12
V	**Foreign Capital in India:** Need, Role, Capital, Policy, Problems, Suggestions **Foreign Trade in India**- Free Trade vs. Trade Protection, Foreign Trade Policy, Composition and Direction of Foreign Trade. Foreign Direct Investments in India- Influencing factors, Policy, Problems and Suggestions. Capital Market and SEBI. ***Keywords: -*** *import substitution, technology transfers, FIPB, automatic route, NSE, OTCEI,SEBI*	12

Date of BOS: ....

Signature of the Chairman (BOS):

Subject: ....

Name: ....

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1 Datt Gaurav and Sundaram-Indian economy, s. Chand and company pvt ltd 2 Dhar P.K, Indian Economy, Kalyani publishers 3. Misra and Puri, Indian Economy, Himalaya Publishing House 4. Kapila Uma , Indian Economy-Performance and Policies, Academic Foundation, New Delhi Note: Latest edition of textbooks may be preferred. **Reference Books:** 1. Ahluwalia Montek Singh, Growth and Poverty in Developing Countries 2. Singh Ramesh, Indian Economy, McGraw Hill Publication. 3. Banerjee Abhijit and Duflo Esther, Poor Economics, Penguin Books.
Suggestive digital platform web links
Suggested equivalent online courses
SWAYAM Course: ***https://onlinecourses.nptel.ac.in/noc21_hs51/preview***

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.A/ B.Sc . (Honours /Research)**	Semester: **II**	Session: *w.e.f.* **2021-22**

Subject: Commerce

1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**Fundamentals of Accounting**
3.	Course Type	**Generic Elective Course -3 (Other Faculty)**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	After successful completion of the course, the student shall be able to: • gain the conceptual clarity about theoretical framework of accounting. • understand the process of double entry accounting System. And gain the knowledge of passing journal entries. • prepare financial statements of business. • explain the concept of accounting equations and accounting process. • develop understanding of depreciation.
6.	Credit Value	**5 (L) + 1 (T)**

PART-B: **CONTENT OF THE COURSE**

Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**

Total No. of Lectures: **L – 60** *(Lecture of one hour)*

Module	Topics	No. of Lectures
I	**Financial Accounting Framework:** Basic concept, Characteristics, objectives, advantages, limitations and Types of Accounting. Basic Accounting Terms. Bases of accounting; Cash Basis and Accrual Basis, Accounting Concepts and Conventions, Concept and need of Accounting Standards. ***Keywords:*** *information system, qualitative characteristics of accounting, branches of accounting, conventions*	12

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

II	**Double Entry System:** Concept, definition, Process and stages of Double Entry System: **Journal** : concept, importance and advantages, Types of Accounts and Rules of Journalizing, **Ledger**: Concept and process of posting, Subsidiary books. **Trial Balance**: Concept, definition, advantages and limitations, Preparation of Trial Balance. ***Keywords:*** *double entry system, journal entry, cash book, ledger and trial balance*	12
III	**Final Accounts with Adjustments:** Concept and preparation of Trading Account, Profit and Loss Account, and Balance Sheet, **Adjustments in Final Accounts-** Concept of Adjustments in Final Accounts, need and necessity, various important basic adjustments,; concept and calculations, adjustments related journal entries. Final Accounts with adjustments. ***Keywords:*** *Trading account, Profit and Loss account, Balance sheet and Adjustment entries*	12
IV	**Depreciation:** Depreciation– Introduction, Objectives of Charging Depreciation, Accounting Principles of Depreciation, Depreciation methods. – fixed and diminishing method ***Keywords:*** *depreciation, fixed method, diminishing method*	12
V	**Bank Reconciliation Statement (BRS):** Introduction, Importance, Need and Preparation of Bank Reconciliation, ***Keywords:*** *bank reconciliation statement, importance of BRS, Need for BRS*	12

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1.Shukla S.M., Financial Accounting, Sahitya Bhawan Publication, Agra 2 Shukla M. C., Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi. 3 Maheshwari S.N..Financial Accounting. Vikas Publishing House, New Delhi. **Reference Book**: 1. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning. 2. Tulsian, P.C. Financial Accounting, Pearson Education.
Suggestive digital platform web links
https://www.my-mooc.com/en/categorie/accounting. NPTEL -https://onlinecourses.nptel.ac.in,
Suggested equivalent online courses

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

https://nptel.ac.in/courses

https://swayam.gov.in/nd2_cec20_16/preview

Date of BOS: ....

Signature of the Chairman (BOS):

Subject: ....

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours/Research)**	Semester: **III**	Session: *wef* **2021-22**

Subject: Commerce		
1.	Course Code	....M.JC-391.. *(To be filled by Exam Cell)*
2.	Course Title	**Corporate Accounting**
3.	Course Type	**Core Course- Major**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After the successful completion of the course, the student shall be able to-:** • understand the process of issue of shares and debentures. • acquire the basic understanding of corporate Financial Statements. • develop understanding of valuation of goodwill and shares. • calculate the amount of managerial remuneration • understand the accounting for amalgamation and liquidation of companies.
6.	Credit Value	**6(L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 6 Hrs**		
Total No. of Lectures: **L – 90** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Accounting for Share Capital & Debentures:** General Introduction to Joint Stock Company, Issue of share, Forfeiture and Reissue of Forfeited Shares: Concept & Process of Book Building; Issue of Rights and Bonus Shares; Buy Back of Shares, Forfeiture and Reissue of Forfeited Shares. Redemption of Preference Shares; Issue and Redemption of Debenture. ***Keywords:*** *forfeiture, reissue of forfeited shares, preference shares, buy-back, over subscription ,debenture*	18
II	**Final Account:**	18

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

	Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities, excluding Calculation of Managerial Remuneration, Disposal of Company Profits. **Profit or Loss Prior or Post to Incorporation:** Meaning, Methods of Finding out Profit or Loss, Allocation of Expenses ***Keywords:*** *Profit and Loss account and Balance Sheet of Corporate Entities, Managerial Remuneration, Disposal of Company Profits, Prior or Post to Incorporation.*	
III	**Valuation of Goodwill and Valuation of Shares:** Concepts, Nature and Importance of Goodwill and Calculation, Meaning of Valuation of Shares, Necessity of Valuation, Types of Value of Shares and Methods of Valuation of Shares. ***Keywords:*** *importance of goodwill, valuation of shares, methods of valuation of shares,*	15
IV	**Amalgamation of Companies:** Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). **Internal reconstruction**: Concepts and Accounting Treatment Excluding Scheme Of Reconstruction, ***Keywords:*** *accounting standard: 14, internal reconstruction, amalgamation, pooling of interest.*	18
V	**Liquidation of Companies:** Meaning of Winding –up of a Company, Winding-up and Insolvency, Mode of Winding-up. Liquidators Statements of Account, Statement of Affairs ***Keywords:*** *winding –up, insolvency, Statement of Affairs*	18

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Shukla M.C,. Grewal T.C, and. Gupta S. C. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 2 Goyal V.K and Goyal Ruchi. Corporate Accounting. PHI Learning. 3 Jain, S.P. and Narang k. L. Corporate Accounting. Kalyani Publishers, New Delhi. **Reference Book**: 1. Tulsian P. C and Tulsian Bharat , Corporate Accounting, S.Chand 2. Mukherjee Amitabha, Mohammed Hanif, Corporate Accounting, McGraw Hill Education 3. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance (14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: INTRODUCTION			
Program: **UG**	Class: **B.Com.** (Honours /Research)	Semester: **III**	Session: *w.e.f.* **2021-22**

Subject: Commerce

1.	Course Code	...MNC-392........ *(To be filled by Exam Cell)*
2.	Course Title	**Business Statistics**
3.	Course Type	**Minor**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After successful completion of the course, student shall be able to:** • acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it, using statistical tools. • calculate statistical central tendency, deviations and coefficient of variance. • learn to measure of coefficient of skewness, correlation and regression equation. • develop an understanding of index number and their utility in daily life and stock market. • become aware of the pattern revealed by the time series data and use it to make predictions for future.
6.	Credit Value	**6 (L)**

PART-B: CONTENT OF THE COURSE

Total No. of Lectures +Tutorials (in hours per week): **L – 6 Hrs**

Total No. of Lectures: **L – 90** *(Lecture of one hour)*

Module	Topics	No. of Lectures
I	**Statistics:** Definition, nature and scope, Importance, Limitations & Distrust to Statistics. Statistical Investigations, process, tools and techniques of data Collection, Primary and Secondary Data, Methods of Sampling Classification and tabulation of data, preparation of Statistical series.	18

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

	Statistical organization in India and M.P. ***Keywords:*** *Statistical Investigation, Data and Statistical Organization*	
II	**Measurement of Central Tendency:** Mean, Median, Mode and Partition values. ***Keywords:*** *Central Tendency, Deviation & Coefficient*	18
III	**Dispersion:** Meaning and Importance, Methods - Quartile Deviation, Mean Deviation and Standard Deviation and their Coefficients, Coefficient of Variance. **Skewness:** Meaning, types, Measures of Skewness and its coefficient: Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness. ***Keywords:*** *Dispersion, Skewness, Coefficient*	18
IV	**Correlation:** Meaning and definition, types and degree of correlation, methods of correlation - Karl Pearson's Method, Spearman's Method, Concurrent Deviation Method, Ratio of Variation. **Regression Analysis:** Meaning ,Uses, Regression equations and calculation of Coefficients of Regression ***Keywords:*** *Correlation ,Regression*	18
V	**Index Numbers:** Meaning, characteristics, importance and uses, construction of Index numbers - Fixed Base Index, Chain Base Index, Group Index, Cost of Living Index, Fisher's Ideal Index number with factor and time reversal test. **Analysis of Time Series:** Meaning, Importance and components of time series, measurement of Trends - Moving Average method, Method of Least Square. **Association of Attributes (Two attributes only):** Meaning, Importance and Methods of Association of Attributes ***Keywords:*** *Index Numbers, Reversal Test, Time Series, Association of Attributes.*	18

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Textbooks: 1. Gupta S.P, Statistical Methods, Sultan Chand and Sons, New Delhi 2. Shukla and Sahai, Business Statistics, Sahitya Bhawan Publication, Agra **Reference Book**: 1. Bohra N.D. Business Statistics, McGraw Hill, New Delhi. 2. Nagar K. N. Statistics, Minakshi Prakashan Meerut 3. Field Andy, An Adventure in Statistics, Sage Publication
Suggestive digital platform web links
http://onlinestatbook.com/online_statistics_education.pdf http://cs.ioc.ee/itkstat/files/1_intro.pdf
Suggested equivalent online courses

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A:**INTRODUCTION**			
Program: **UG**	Class:**B.Com(Honours/Research)**	Semester: **III**	Session: *w.e.f.*-**2021-22**

Subject: **Commerce**		
1.	Course Code	...GEC-391(A)..... *(To be filled by Exam Cell)*
2.	Course Title	**Financial Management**
3.	Course	**Generic elective Course - 1 (Own Faculty)**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After the successful completion of the course, the student shall be able to-:** • understand the scope and objectives of financial management and risk vs. return. • evaluate methodology for decision making for long term investments. • understand financial decisions and capital structure theories and various costs incurred for raising capital. • understand the types of dividend decision and theories thereof. • evaluate working capital cycle and cash cycles.
6.	Credit Value	**4 (L)**

PART-B:**CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**		
Total No. of Lectures: **L – 60** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Introduction to Financial Management:** Nature, Scope and Objectives of Financial Management, Role of Financial Manager, Traditional Approach, Modern Approach, Objectives of Financial Management - Profit Maximisation, Wealth Maximisation, Time value of money, Risk and return ***Keywords:*** *risk, return, wealth maximisation, profit maximisation, finance.*	12

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

II	**Long Term Investment Decisions:** Capital Budgeting Meaning, advantages, disadvantages, Process, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index. ***Keywords:*** *NPV, IRR, PI, ARR, PBP, capital budgeting.*	12
III	**Financing Decisions:** Sources of Long-Term Financing, Components of Cost of Capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of Capital Structure. ***Keywords:*** *WACC, Kd, Ke, Kc, Kp, Kr, NOI, NI approach, MM theory.*	12
IV	**Dividend Decisions:** Dividend Decisions: Theories and models for Relevance and Irrelevance of dividend decision for corporate valuation :Walter's Model, Gordon's Model, MM Approach, Solomon Approach, Dividends payment methods, Dividend policies in practice ***Keywords:*** *Dividend, Walter, Gordon, MM Model, Solomon, Relevance, Irrelevance models*	12
V	**Working Capital Decisions:** Working Capital Decisions: Concepts of Working Capital, Operating & Cash Cycles, sources of short term finance, working capital estimation, cash management, receivables management, inventory management ***Keywords:*** *Inventory, Cash, Operating Cycle, Receivables*	12

Textbooks, Reference Books, Other Resources

Suggested Readings:

Textbooks:

1. ICSI – Financial Management (CS Executive)
2. Khan, M.Y. and P.K. Jain, Financial Management: Text and Problems, Tata McGraw Hill
3. Horne, Van; James C., John Wachowicz, Fundamentals of Financial Management, Pearson Education
4. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe, Corporate Finance, Tata McGraw Hill

Reference Book:

1. Singh, Surender and Kaur Rajeev. Basic Financial Management, Mayur Paper Book Noida
2. Singh, J.K. Financial Management-text and problems, 2 nd edition, Dhanpat Rai and Company, Delhi
3. Sharma, G.L., and Y.P. Singh. Contemporary issues in Finance and Taxation. Academic Foundation Delhi
4. Rustagi, R.P., Financial Management, Galgotia Publishing Company

Suggestive digital platform web links

Date of BOS: .... Signature of the Chairman (BOS):
Subject: .... Name: ....

https://en.wikipedia.org/wiki/Financial_management https://managementhelp.org/businessfinance/index.htm https://virtusinterpress.org/THE-LINK-BETWEEN-FINANCIAL.html
Suggested equivalent online courses
NPTEL Course:https://nptel.ac.in/courses/110/107/110107144/ SWAYAM Course: https://onlinecourses.nptel.ac.in/noc20_mg31/preview https://onlinecourses.swayam2.ac.in/cec20_mg05/preview https://onlinecourses.swayam2.ac.in/cec20_mg10/preview

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com. Honours**	Semester: **III**	Session: *wef* **2021-22**
Subject: **International Business**			

1.	Course Code	...GEC-391(B)..... *(To be filled by Exam Cell)*
2.	Course Title	**International Business**
3.	Course Type (Core Course / Discipline Specific Elective / Generic Elective)	**Generic Elective Course - 2 (Own faculty)**
4.	Pre-Requisite (if any)	No.
5.	Course Learning Outcomes (CLO)	**After the successful completion of the course, the students shall be able to :** • understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment. • analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of balance of payment account and its components. • understand the significance of different forms of regional economic integration and to appreciate the role played by various international economies organisations such as the WTO, UNCTAD, IMF and World Bank. • familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market - its characteristics and determinants. • critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues

Date of BOS: .... Signature of the Chairman (BOS):
Subject: ....Name: ....

		in international business such as outsourcing and ecological issues.
6.	Credit Value	**4 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**		
Total No. of Lectures: **L – 60** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Introduction to International Business:** Concept, Need, and Importance of International Business. Importance of Globalization, International business vs. domestic business, Complexities of international business. Modes of Entry into International Business. International Business Environment: National and foreign environments and their components. Economic, cultural, political and legal environments. ***Keywords:*** *Globalization ,Domestic business*	12
II	**Theories of International Trade:** Absolute Advantage Theory, Comparative Advantage Theory, Factor Proportion Theory and Leontief paradox, Product Life Cycle Theory, National Competitive Advantage Theory. Tariff and Non-Tariff Barriers. Balance of Payment account and its Components ***Keywords***: *Tariff, Non-tariff*	12
III	**International Financial Environment**: Foreign exchange market, Spot market, spot rate quotations, bid-ask spreads, trading in spot markets, cross exchange rates, forward markets, forward rate, long and short forward positions, forwards premium and discount. Arbitrage, Hedging and Speculation .Types of exchange rate systems- fixed and floating, soft peg, crawling peg, free float, managed flot. Foreign exchange risk and exposure. **Exchange rate Determinations**: Types of Exchange rates, factors affecting exchange rate. Relative inflation rates, interest rates, relative interest rates, relative income levels, government controls and expectations. ***Keywords:*** *Spot market, Relative inflation rate*	12
IV	**Foreign Trade Promotion measures and Organization in India;** Special Economic Zones (SEZs) and Export Oriented Units (with 100% export oriented units). Foreign Investment- Concept, Type and Flow, Foreign Investment in Indian perspective. Financing of foreign trade and payment terms- sources of trade finance (Banks, factoring, forfeiting Banker's Acceptance and Corporate Guarantee)	12

Date of BOS: .... Signature of the Chairman (BOS):

Subject: ....Name: ....

	and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account). ***Keywords**: Foreign investment, Trade finance*	
V	**Regional Economic Integration**: Forms of Regional Integration: Integration efforts amongst countries in Europe, North America and Asia. EU, NAFTA, SAARC and ASEAN. **International Economic Organizations**: WTO, UNCTAD, World Bank and IMF. ***Keywords**:* EU, NAFTA, SAARC, ASEAN,*WTO ,UNCTAD*	12

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Sinha V.C., International Business, SBPD, Agra. 2. Gupta C.B., International Business, S. Chand Publishing, Delhi 3. Bhalla V.K., International Business, S. Chand Publishing, Delhi 4. Rao P. Subba, International Business, Himalaya publishing House Pvt Ltd, New Delhi 5. Jaiswal Bimal, International Business, Himalaya publishing House Pvt Ltd, New Delhi **Reference Book**: 1. Bennett Roger., International Business, Pearson, New Delhi 2. Charles, W L Hill and Jain Arun Kuma, International Business, Tata McGraw Hill, New Delhi 3. Economic Survey, various issues. 4. RBI Report on Currency & Finance, various issues 5. UNCTAD Report 6. WTO Annual report, various report
Website-:RBI,IMF , WORLD BANK ,WTO
Suggested equivalent online courses
NPTEL Course: **https://onlinecourses.nptel.ac.in/noc20_mg54/preview**

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com (Honours /Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours /Research)**	Semester: **III**	Session: *wef* **2021-22**

Subject: Commerce		
1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	Basics of Income Tax
3.	Course Type	**Generic Elective Course -3 (Other Faculty)**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After the successful completion of the course ,the student shall be able to-:** • understand the basic concepts of income tax act and determine the residential status of different persons • identify the five heads in which income is categorized and compute total income. • understand clubbing procedures, aggregate income after set-off and carry forward of losses and deduction allowed under the income tax act and further to compute taxable income and tax liability of individuals. • file online return.
6.	Credit Value	**4 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**		
Total No. of Lectures: **L – 60** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**General Introduction of Income Tax Act,1961** : Brief History, Basic Concepts, Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person, Assesses, Exempted Income. Residential Status and Tax Liability. ***Keywords:*** *income , casual income , assessment year , previous year*	12

Date of BOS: ....Signature of the Chairman (BOS):

Subject: ....Name: ....

II	**Computation of Income(I):** Income from Salary. Income from house property ***Keywords:*** *salary ,perquisites, allowances, house property*	
III	**Computation of Income(II):** Income from Business and Profession. Capital Gains. Income from other Sources. ***Keywords:*** *income from business and profession, capital gains, income from lottery, casual income*	12
IV	**Different Provisions(I)**: Set off and carry forward of Losses, Deduction from Gross total Income, Computation of total Income and tax Liability of an Individual. ***Keywords:*** *gross total income , total income, set off of losses,*	12
V	**Different Provisions(II):** Assessment Procedure, Permanent Account Number (PAN) Tax deduction at Source, (TDS) Advance Payment of Tax, ***Keywords:*** *TDS , PAN*	12

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Sakhlecha Shripal, Income Tax Law and Practices, Satish Printers Indore 2. Mehrotra and Goyal, Income Tax Law and Practices, Sahitya Bhawan Publication Agra. 3. Jain R. K Income Tax Law and Practices , SBPD Publication Agra **Reference Book**: 1. Ahuja Girish and Gupta Ravi, "Systematic Approach to Income Tax", Bharat Law House, Delhi 2. Singhania Vinod K. and Singhania Monica, Students Guide to Income Tax, Taxmann publication Pvt Ltd , New Delhi
Suggestive digital platform web links
1. https://incometaxindia.gov.in 2. https://www.incometaxindiaefiling.gov.in 3. https://www.taxmann.com 4. https://taxguru.in/
Suggested equivalent online courses

Date of BOS: ....Signature of the Chairman (BOS):

Subject: ....Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of commerce

Structure for UGC Programme: UGC CBCS system for autonomous college (as per ordinance 14-A)

Under 4 yrs. CBCS Course of B.com (Honours/Research)

[Syllabus Template: **SEC(F) / SEC(V)**]

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com.**	Semester: **III**	Session: *wef* **2021-22**
Subject: **COMMERCE**			

1.	Course Code	SEC-391(A) *(To be filled by Exam Cell)*
2.	Course Title	**E-Accounting and Taxation with GST**
3.	Course Type [SEC(F)/SEC(V)]	**VOCATIONAL** *(Course type: Title of SEC paper)*
4.	Pre-Requisite (if any)	**OPEN FOR ALL**
5.	Course Learning Outcomes (CLO)	After completing this course student will be able to: • Know the concept of the E-Accounting. • Obtain the theoretical and practical knowledge of Income Tax Act. • Achieve information relating Computation of Taxable Income and Tax Liability. • Know the historical background and implementation of GST Act. • Know the concept of supply and information of Input Tax Credit.
6.	Credit Value	**4 (L / P)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures + Practical (in hours per week): **L-1 Hrs / P-1 Hrs**		
Total No. of Lectures / Practical: **L-30hrs / P-30hrs**		
Module	**Topics**	**No. of L/P**

Date of BOS: .... Signature of the Chairmen (BOS):
Subject: .... Name: ....

I	**Introduction of E-Accounting** Concept of Business and Profession, Types of accounts, Rule Accounts. 1. Converting the Business Transaction into Journal according to the golden rules. 2. Concept of Ledger Trail Sheet and Final Accounting.	10
II	**Income tax:** 1. Introduction of Income Tax: Importance Concept and Definitions. 2. Theoretical knowledge of various heads of Income Tax. 3. Computation of Taxable Income. 4. Procedure of tax assessment and types of tax assessment. 5. TDS and Tax Refund Procedure.	10
III	**GST:** 1. Introduction, Important terms. 2. Structure and Classification of GST 3. Concept of impact tax credit. 4. Meaning, Scope, Place and Time of supply. 5. Computation of Assessable value under GST.	10
	PRACTICAL • Filing of ITR. • Application process of PAN. • Procedure of ITR Challan. • Payment of TDS. • Registration under GST.	30

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. HC Mehrotra and Prof VP Agarwal, "Income Tax Law & Accounts" Sahitya Bhawan Publications, Agra. 2. Shripal Sakhlecha, "Income Tax Law and Accounts", Satish Printer Indore. 3. HC Mehrotra and Prof VP Agarwal, "GST & Customs duty" Sahitya Bhawan Publications, Agra. 4. Shripal Sakhlecha, "Goods & services tax and Custom Duty", Satish Printer Indore. 5. Modi, Gupta and Gupta, "Goods and Services Tax and Custom Duty", SBPD Publication, Agra. **Reference Book:**

Date of BOS: ....
Subject: ....

Signature of the Chairmen (BOS):
Name: ....

1. Singhania V.K, "Students Guide to Income Tax", Taxmann publication, New Delhi. 2. Singhania V.K, "GST & Customs law", Taxmann publication, New Delhi. 3. Bansal K.M, "GST & Customs law", Taxmann publication, New Delhi.
Suggestive digital platform web links
1. https://www.gst.gov.in 2. https://www.icmai.in 3. https://www.cleartax.in
Suggested equivalent online courses
NPTEL Course: …………………….. SWAYAM Course: …………………

Date of BOS: …………………… Signature of the Chairmen (BOS):

Subject: ………………………………………. Name: ……………………………………….

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of commerce

Structure for UGC Programme: UGC CBCS system for autonomous college (as per ordinance 14-A)

Under 4 yrs. CBCS Course of B.com (Honours/Research)

[Syllabus Template: **SEC(F) / SEC(V)**]

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com. Honours**	Semester: **III**	Session: *wef* **2021-22**

Subject: COMMERCE

1.	Course Code	……SEC-391(B)…… *(To be filled by Exam Cell)*
2.	Course Title	**SALESMANSHIP**
3.	Course Type [SEC(F)/SEC(V)]	**VOCATIONAL COURSE** *(Course type: Title of SEC paper)*
4.	Pre-Requisite (if any)	Open for all
5.	Course Learning Outcomes (CLO)	After completing this course student will be able to: • Basic selling techniques: demonstrate effective selling skills. • Contract and sales negotiations: apply negotiations techniques to selling situations. • Customer profiling: identify and profile the various selling styles. • Sales proposal writing: apply the principles of proposal writing. • Customer service skills: identify successful techniques for working with customers in business situations. • Provides students with the knowledge and skills necessary to enable them to perform adequately in any single functional area of sales management. • Helps developing effective selling skills as required in the today's competitive industry.
6.	Expected job role/career opportunities	Sales Development Representatives (SDR), Inside and outside functions of representatives, sales manager, customer success

Date of BOS: ……………………

Subject: ……………………………………

Signature of the Chairmen (BOS):

Name: ……………………………………

		manager(CSM), Medical representative, sales agents, manufacture representative.
7.	Credit Value	**4 (L / P)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures + Practical (in hours per week): **L-1 Hrs / P-1 Hrs**		
Total No. of Lectures / Practical: **L-30hrs / P-30hrs**		
Module	**Topics**	**No. of L/P**
I	**An Overview of Salesmanship:** Meaning, scope and objectives, modern concept of salesmanship sales organization: importance, types and basic issues, skills and qualities required in salesmanship, various steps in selling process, sales budget, theories of selling, personal selling.	10
II	**Functions of sales management:** Sales personnel planning (quantitative and qualitative aspects of sales personnel planning process), recruitment(sources of sales recruits and process of recruiting sales representatives), selection (significance of sound selection and procedure), training (significance, areas, methods of sales training and its evaluation, placement of sales force), compensating sales personnel (requirement of a sound compensation plan, methods and policies regarding reimbursement of sales expenses), methods for appraising sales personnel's performance.	10
III	**Sales territories and Quotas** Meaning, objectives, Types and Factors determining the size of sales territory and selling sales quotas, Reasons for establishing, Revising and assigning sales territories to sales personnel, administering the quota system. Motivating and compensating for salesperson.	10
	PRACTICAL	30
	• Exercises, case studies • Role playing exercises • Preparation of sales presentation plan by each student on the basis of selected products to be sold. • Ascertaining through interview of outdoor salesman (living or working nearby) the important steps which they follow in sales presentation and preparation of report thereon. • Activities for developing sales budget, quotas and territories. • Types of sales quotas used by Indian managers. • Difference between Advertising, Personnel selling and Sales promotion.	

Date of BOS: ....

Signature of the Chairmen (BOS):

Subject: ....

Name: ....

	PROJECT/ FIELD TRIP: Specific information gathering/ Skills from experts/ participation community activities.	

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
1. Salesmanship- Dutta and Gupta C. _ Himalaya Publishers, Nagpur 2. Personal selling and sales management_ R. Krishnamurty-Himalya Publishers, Nagpur 3. Salesmanship and Sales Management- Kishore Chand Raut and Promod K Sahu – Vikas Publising House, New Delhi. 4. Advertising and Sales Management- C N Sontakki- Kalyani Publication, New Delhi 5. Marketing Management- Kotler- Pearson 6. Marketing Management – Rajan Saxena
Suggestive digital platform web links
1. http://cbseacademic.nic.in,salesmanship 2. http://www.msuniv.ac.in/download/pdf/41e36894fa74f2 3. http://www.slideshare.net/1ftikharChangazi/salesmanship-complete-notes
Suggested equivalent online courses
NPTEL Course: …………………….. SWAYAM Course: …………………

Date of BOS: ……………………

Subject: ……………………………………

Signature of the Chairmen (BOS):

Name: ……………………………………………

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A:**INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours/Research)**	Semester: **IV**	Session:*wef* **2021-22**

Subject: Commerce		
1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	Income Tax Law and practices
3.	Course Type	**Core Course - Major**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After the successful completion of the course ,the student shall be able to-:** • understand the basic concepts of Income Tax Act and determine the Residential status of different persons • identify the five heads in which income is categorized and compute total income. • understand clubbing procedures, aggregate income after set-off and carry forward of losses and deduction allowed under the income tax act and further to compute taxable income and tax liability of individuals. • file online return. .
6.	Credit Value	**6(L)**

PART-B:**CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 6 Hrs**		
Total No. of Lectures: **L – 90** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**General Introduction of Indian Income Tax Act. 1961** : Brief History, Basic Concepts, Income, Agriculture Income, Casual Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Person, Assesses, Exempted Income. Residential Status and Tax Liability, ***Keywords:*** *income , casual income ,* assessment year , previous year	18

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

II	**Computation of Income (I):** Income from Salary. Income from house property ***Keywords:*** *Salary , House property*	18
III	**Computation of Income (II):** Income from Business and Profession. Capital Gains. Income from other Sources. ***Keywords:*** *income from business , income from profession, capital gain,*	18
IV	**Different Provisions(I)** : set off and carry forward of losses, deduction from gross total income: rebates and reliefs, clubbing of income, aggregation of income, computation of total income and tax liability of an individual. ***keywords:*** *gross total income , total income*	18
V	**Different Provisions(II) :** Assessment Procedure, Tax Deduction & Collection Number (TAN), Permanent Account Number (PAN) Tax Deduction At Source, (TDS) Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties, E-Filing of Return. ***keywords:*** *TAN , PAN*	18

Note – Minimum 70% of numerical questions should be asked.

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Sakhlecha Shripal, Income Tax Law and Practices, Satish Printers Indore 2. Mehrotra and Goyal, Income Tax Law and Practices, Sahitya Bhawan Publication Agra. 3. Jain R. K Income Tax Law and Practices , SBPD Publication Agra **Reference Book**: 1. Ahuja Girish and Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi 2. Singhania Vinod K. and Singhania Monica, Students Guide to Income Tax, Taxmann publication Pvt Ltd , New Delhi.
Suggestive digital platform web links
1. https://incometaxindia.gov.in 2. https://www.incometaxindiaefiling.gov.in 3. https://www.taxmann.com 4. https://taxguru.in/

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com (Honours/Research)**	Semester: IV	Session: *w.e.f.* **2021-22**
Subject: Commerce			

1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	Cost Accounting
3.	Course Type	**Minor**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes (CLO)	After Successful Completion of the course, the Student Shall be able to: • familiar with the concept of cost accounting. • understand the relationship between cost and financial accounting. • facilitating the idea and meaning of material and labour cost control in an industry with pricing issues. • aware of the concept of various overheads occurring in the factory. • expand his knowledge about remuneration and incentives. • collect knowledge about preparation of cost sheet from practical point of view and calculate tender/quote price. • equipped with knowledge about the contract cost of a particular contract. • know what are the basics of process costing of a product. • acquired knowledge about service cost especially transport cost. • in a position to keep a record of the cost and reconcile the difference, if any.
6.	Credit Value	**6 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 6Hrs**		
Total No. of Lectures: **L – 90** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Introduction :**	18

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

	Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system, Role of a Cost Accountant in an organization. ***Keywords:*** costing, elements of cost, installation of costing system	
II	**Elements of Cost-1:** **Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Treatment of Material Losses. **Labour:** Accounting and Control of Labour Cost. Time Keeping and Time Booking. Concept and Treatment of Idle Time, Over Time, Labour Turnover and Fringe Benefits. Methods of Wage Payment and The Incentive Schemes - Halsey, Rowan, Taylor's Differential Piece Wage. ***Keywords:*** *A, B, C system; EOQ, bin-card, control ratios, job evaluation.*	18
III	**Elements of Cost-2:** **Overheads**: Classification, Allocation, Apportionment and Absorption of Overheads; Under- and Over- Absorption; Capacity Levels and Costs; Treatments of Certain Items in Costing Like Interest on Capital, Packing Expenses, Bad Debts, Research and Development Expenses; Activity Based Cost Allocation. ***Keywords:*** *departmentalization, machine hour rate.*	18
IV	**Methods of Costing:** **Unit Costing:** Definition, Objectives, Elements of Cost, Methods, Cost Sheet, Statement of Cost, Production Account, Calculation of Estimates, Tender and Quotation Price. **Contract Costing: Meaning, Features,** *Contract Ledger, Determination of Profit or Loss on Complete and Incomplete Contract,* **Job Costing:** Preamble, Features, Objectives, Advantages, Procedure of Job Costing, Batch Costing. ***Keywords:*** *direct expenses, work-in-progress, cost of goods sold, certified work, reserve for contingencies, escalation clause, construction contracts.*	18
V	**Process Costing and Record Keeping of Cost:** **Process Costing**: Meaning, Characteristics, Scope, Preparation of Process Cost Account, Process Wastage and Treatment, Joint and Bye-products-Methods, Inter-Process Profits. **Record keeping of Cost:** Book Keeping in Cost Accounting- Integral and Non-Integral Systems, Reconciliation of Cost and Financial Accounts. ***Keywords:*** *treatment of wastage, log book, running charges, cost ledger, memorandum reconciliation account.*	18
	Note – Minimum 70% of numerical questions should be asked.	

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers 2. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. 3. Iyengar, S.P. Cost Accounting. Sultan Chand &Sons 4. Jhamb H.V., Fundamentals of Cost Accounting, Ane Books Pvt. Ltd 5. Agrawal M.L. & Gupta K.L., Sahitya Bhawan Publicatins, Agra. **Reference Books:** 1. Arora M.N. (Author) Cost Accounting (For B.Com-Sem.4, Delhi University), Kindle Edition. 2. GuptaM P Cost Accounting Text and Problems:Texts and Problems, Kindle Edition. 3. Tulsian P.C. & Tulsian Bharat (Author) Cost Accounting Format: Kindle Edition.
Suggestive digital platform web links
1. https://www.edx.org/learn/cost-accounting. 2. https://www.coursera.org/projects/introduction-cost-accounting.
Suggested equivalent online courses
NPTEL Course: ***https://onlinecourses.nptel.ac.in/*** SWAYAM Course: Cost Accounting : By Prof. Varadraj Bapat | IIT Bombay.

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com(Honours/Research)**	Semester: IV	Session: *w.e.f.*-**2021-22**

Subject: **Commerce**		
1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**Management Accounting**
3.	Course Type	**Generic elective Course -GE -1**
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes (CLO)	**After successful completion of the course, the student shall be able to:** • understand thoroughly the conceptual framework of Management accounting. • clearly understand financial position through financial statement analysis and accounting ratios of any business concern. • facilitating the idea analysis and interpretation of financial data in an industry with fund issues. • equipped with technical knowledge about decision to be taken by the financial manager in different situations. • understand Management accounting issues of Responsibility accounting, divisional performance measurement and transfer pricing.
6.	Credit Value	**4 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**		
Total No. of Lectures: **L –60** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Introduction of Management Account:** Meaning, Objectives, Nature and Scope of Management Accounting, Tools and Techniques of Management Account, Difference between Cost Accounting and Management Accounting, Cost Management, Management Accountant. ***Keywords:*** *replace accounting, short and long term borrowings, financial controller, treasurer.*	12

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

II	**Financial Statements and Accounting Ratios:** **Financial Statements:** Meaning, objective, Significance, Types and Limitations, Ideal Financial Statement. **Accounting Ratio Analysis:** Meaning, Advantages and Limitations, Classification of Ratios, Projection through Ratios. ***Keywords:*** *validation, interpretation, trend, turnover, liquidity, solvency, capital gearing, debt equity.*	12
III	**Analysis and Interpretation of Financial Statements**: **Fund Flow Statement:** Meaning, Objectives, Characteristics, Importance, Preparation of Fund Flow Statement. **Cash Flow Statement:** Meaning, Objectives, Limitations, Difference between Fund Flow Statement and Cash Flow Statement, Preparation of Cash Flow Statement. ***Keywords:*** *current and non-current assets, fixed and non-current liabilities, operational activities, investing activities, financing activities.*	12
IV	**Tools of Decision Making:** **Marginal Costing:** Absorption Costing and Marginal Costing- Need for Marginal Costing, Concept of Marginal Costing, Features, Assumptions, Advantages. **Break-even Analysis:** Application of Marginal Costing - Decision Making Approach for Short Term and Long Term (Excluding Investing Decisions) Managerial Problems. ***Keywords:*** *optimum product mix, key factors, shut-down cost, escapable cost.*	12
V	**Contemporary Issues:** Responsibility Accounting: Concept, Features, Significance, Limitations, Steps Involved in Responsibility Accounting, Different Responsibility Centres and Divisional Performance Measurement, Financial and Non-Financial Measures. Transfer Pricing. ***Keywords:*** *expense centre, profit centre, investment centre.*	12

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:

Textbooks:

1. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
2. Goel, Rajiv, Management Accounting. International Book House,
3. Arora, M.N. Management Accounting. Vikas Publishing House, New Delhi.
4. Maheshwari, S.N. and S.N. Mittal. Management Accounting. Shree Mahavir Book Depot, New Delhi.

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

5. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education **Reference Book:** 1. Atrill, P. and McLaney, E. (2020), Accounting & Finance for Non-Specialists, Financial Times Prentice Hall, Harlow. 2.Bhimani, A., Horngren, C.T., Datar, S.M. (2016), Management and Cost Accounting. Financial Times Prentice Hall, Harlow
Suggestive digital platform web links
https://www.educba.com/my-courses/wallstreetmojo/
Suggested equivalent online courses
NPTEL Course: MCO-05-Accounting for Managerial Decisions SWAYAM Course: ***https://swayam.gov.in/NPTEL***

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of Commerce

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A:**INTRODUCTION**			
Program: **UG**	Class:**B.Com(Honours/Research)**	Semester: **IV**	Session: *w.e.f.*-**2021-22**

Subject: Commerce

1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**Human Resource Management**
3.	Course Type	Generic Elective Course (SEC) - 2
4.	Pre-Requisites (if any)	No
5.	Course Learning Outcomes(CLO)	**After the successful completion of the course, the student shall be able to-:** • understand the meaning of HRM and its changing trends and resource management and the role of HR managers. • comprehend job analysis methods and forecasting work force requirement along with employee testing and selection methods. • differentiate between various on the job and off the job developments, understanding MBO, promotions and transfers. • evaluate various pay plan structures, financial incentives, statutory and non-statutory incentives and implementing welfare measures • understand the importance of collective bargaining and labour unions and grievance handling as managers and the future of HRM function.
6.	Credit Value	**4 (L)**

PART-B:**CONTENT OF THE COURSE**

Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**

Total No. of Lectures: **L – 60** *(Lecture of one hour)*

Module	Topics	No. of Lectures
I	**Human Resource Function:** Human Resource Philosophy – Changing environments of HRM – Strategic human resource management – Using HRM to attain competitive advantage – Trends in	

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

	HRM – Organisation of HR Departments – Line and Staff Functions – Role of HR Managers ***Keywords:*** *HRM, strategic HRM, line function, staff function.*	12
II	**Recruitment & Placement** Job analysis: Methods - IT and computerized skill inventory - Writing job specification - HR and the responsive organization. Recruitment and selection process: Employment planning and forecasting - Building employee commitment: Promotion from within - Sources, Developing and Using application forms - IT and recruiting on the internet. Employee Testing & selection: Selection process, basic testing concepts, types of test, work samples & simulation, selection techniques, interview, common interviewing mistakes, Designing & conducting the effective interview, small business applications, computer aided interview. ***Keywords:*** *skill inventory, recruitment, employee commitment, recruitment.*	12
III	**Training, Development and Performance Appraisal:** Orientation & Training: Orienting the employees, the training process, need analysis, Training techniques, special purpose training, Training via the internet. Developing Managers: Management Development - The responsive managers - On-the job and off-the-job Development techniques using HR to build a responsive organisation. Management Developments - Key factors for success Performance appraisal: Methods - Problem and solutions - MBO approach - The appraisal interviews - Performance appraisal in practice. Managing careers: Career planning and development - Managing promotions and transfers. ***Keywords:*** *training, orientation, performance appraisal, mbo, promotion, transfer.*	12
IV	**Compensation & Managing Quality:** Establishing Pay plans: Basics of compensation - factors determining pay rate - Current trends in compensation - Job evaluation - pricing managerial and professional jobs - Computerised job evaluation. Pay for performance and Financial incentives: Money and motivation - incentives for operations employees and executives - Organisation wide incentive plans - Practices in Indian organisations. Benefits and services: Statutory benefits - non-statutory (voluntary) benefits - Insurance benefits - retirement benefits and other welfare measures to build employee commitment. ***Keywords:*** *pay plans, statutory benefits, insurance, employee commitment.*	12
V	**Labour Relations and Employee Security:** Industrial relation and collective bargaining: Trade unions - Collective bargaining - future of trade unionism. Discipline administration - grievances handling - managing dismissals and separation.	12

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

	Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function. ***Keywords:*** *collective bargaining, labour legislation, trade unions, health.*	

PART-C:**LEARNING RESOURCES**

Textbooks, Reference Books, Other Resources

Suggested Readings:

Textbooks:

1. Gary Dessler, "Human Resource Management", Seventh edition, Prentice-Hall of India P.Ltd., Pearson.
2. David A. DeCenzo & Stephen P.Robbins, Personnel/Human Resource Management, Third edition, PHI/Pearso
3. VSP Rao, Human Resource Management: Text and cases, First edition, Excel Books, New Delhi - 2000.
4. Khanka SS ,Human Resource Management , S Chand and Company

Reference Book:

1. Dr. R.Venkatapathy & Assissi Menacheri, Industrial Relations & Labour Welfare, Adithya Publications, CBE, 2
2. Robert L.Gibson and Marianne H.Mitchell, Introduction to Counseling and Guidance, VI edition, PHI, 2005.

Suggestive digital platform web links

1. https://www.inc.com/encyclopedia/human-resource-management.html#:~:text=The%20primary%20responsibilities%20associated%20with,and%20maintenance%20of%20w
2. https://www.tandfonline.com/doi/abs/10.1080/095851999340323
3. https://managementhelp.org/humanresources/index.htm
4. https://www.oxfordhandbooks.com/view/10.1093/oxfordhb/9780199547029.001.0001/oxfordhb-9780199547029-e-1
5. https://en.wikipedia.org/wiki/Human_resource_management#:~:text=Human%20resource%20management%20(HRM%2

Suggested equivalent online courses

NPTEL Course:

https://nptel.ac.in/courses/110/105/110105069/

https://nptel.ac.in/courses/122/105/122105020/

http://www.nptelvideos.in/2012/11/human-resource-management-i.html

SWAYAM Course:

https://onlinecourses.nptel.ac.in/noc20_mg15/preview

https://onlinecourses.nptel.ac.in/noc19_mg51/preview

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Structure for UG Programme: UGC CBCS System for Autonomous College (As per Ordinance 14-A)

Under 4 yrs. CBCS Course of B.Com. (Honours/ Research)

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.A./B.Sc.(Honours)**	Semester: **IV**	Session: *wef* **2021-22**
Subject: **Commerce**			

1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**Business Communication**
3.	Course Type	**Generic Elective (C)**
4.	Pre-Requisites (if any)	**No**
5.	Course Learning Outcomes(CLO)	**After the successful completion of the course, the student shall be able to-:** • realise the significance of effective communication in business. • understand an overview of prerequisites to business communication. • learn the basic mechanics of verbal and non verbal communication • underline the nuances of business communication. • comprehend the correct practices and strategies of effective business writing.
6.	Credit Value	**4 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week): **L – 4 Hrs**		
Total No. of Lectures: **L – 60** *(Lecture of one hour)*		
Module	**Topics**	**No. of Lectures**
I	**Basics of Communication:** Communication: Meaning, Definition, understanding the process of communication, barriers to effective communication, overcoming barriers in communication. Importance of communication at workplace, Feedback ***Keywords:*** *Barriers to Communication, Process of Communication, Workplace Communication, Feedback*	12
II	**Types of Communication:**	12

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

	Classification of communication, Verbal and Non-verbal communication, techniques of effective oral and written business communication, ***Keywords:*** *Verbal Communication, Non- Verbal Communication*	
III	**Non Verbal Communication:** Kinesics, Proxemics, Chronemics, Haptics, Para Language, Effective Video Conferencing ***Keywords:*** *Kinesics, Proxemics, Chronemics, Para Language*	12
IV	**Listening in Communication:** The Importance of Listening in the Workplace: Introduction, what is listening? Barriers to Listening, Strategies for Effective Listening, Listening in a Business Context ***Keywords:*** *Listening, Workplace, Effective Listening, Business Context*	12
V	**Verbal Communication and International Business Communication:** Interviews, Types of Interviews, Skills to impress a recruiter, Group Discussions, Brain storming, Making an effective public presentation, persuasive communication skills. Letter writing, Circulars, Notices and Memo. E mails, Meeting agenda, Minutes of Meeting, News paper reporting. Note making and Precise writing. Resume writing, Report writing. International Business Communication ***Keywords:*** *Group Discussion, Brain storming , Personal Interview, International Business Communication,*	12

PART-C:**LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:

Textbooks :

1. Mishra. B, Sharma. S (2011) Communication Skills for Engineers and Scientists. PHI Learning Pvt. Ltd. ISBN: 8120337190.
2. Chaturvedi P. D, Chaturvedi M. (2011) Business Communication: Concepts, Cases and Applications. Pearson Education India. ISBN: 8131718727.
3. Sehgal MK and Khetarpal Vandana, Business Communication, Excel books
4. Jain VK and Biyani Omprakash, (2016) Business Communication, S Chand

Reference Books:

1. Pal, Rajendra and Korlahalli, J.S. (2011) Essentials of Business Communication. Sultan Chand & Sons. ISBN: 9788180547294.
2. Murphy, R. (2007) Essential English Grammar, CUP. ISBN: 8175960299.

Date of BOS: ....

Signature of the Chairman (BOS):

Subject: ....

Name: ....

3. Muralikrishna C and Mishra S (2011) Communication Skills for Engineers, Pearson education. ISBN: 9788131733844.
Suggestive digital platform web links
https://en.wikipedia.org/wiki/Business_communication https://www.ringcentral.com/us/en/blog/communication-channels/ https://www.naukri.com/blog/21-interview-skills-you-need-to-crack-an-interview/ https://edu.gcfglobal.org/en/business-communication/how-to-write-an-effective-business-email/1/ https://smallbusiness.chron.com/types-business-communications-697.html https://resource.cdn.icai.org/46651bosfnd-p2-secb-cp1.pdf https://www.youtube.com/watch?v=ITHnugowc_Q
Suggested equivalent online courses
NPTEL Course: **https://nptel.ac.in/courses/110/105/110105052/** ***https://nptel.ac.in/courses/109/106/109106129/*** ***https://nptel.ac.in/noc/courses/noc18/SEM1/noc18-hs18/*** SWAYAM Course: ***https://onlinecourses.swayam2.ac.in/imb19_mg14/preview*** https://online-degree.swayam.gov.in/dyp20_d02_s1_hs01/preview

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of commerce

Structure for UGC Programme: UGC CBCS system for autonomous college (as per ordinance 14-A)

Under 4 yrs. CBCS Course of B.com (Honours/Research)

[Syllabus Template: **SEC(F) / SEC(V)**]

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com. Honours**	Semester: IV	Session: *wef* **2021-22**
Subject: **COMMERCE**			

1.	Course Code	.... *(To be filled by Exam Cell)*
2.	Course Title	**DIGITAL MARKETING**
3.	Course Type (Core Course / Discipline Specific Elective / Generic Elective)	**VOCATIONAL**
4.	Pre-Requisite (if any)	**Open for all**
5.	Course Learning Outcomes (CLO)	After completing this course student will be able to: • Understand digital marketing, importance thereof, meaning of web site and levels of web site, Difference between blog, portal & website. • Understand the working of SEO (Search engine Optimization) On page optimization, off page optimization, and will learn to prepare reports • Learn about SMO (Social Media Optimization) like Facebook, Twitter, LinkedIn, Tumblr, Pinterest and other social media services optimization • Understand paid tools like Google AdWords, Display advertising techniques • Learn and apply hands on experience on tools useful to SEO for analysis on website traffic, keyword analysis and learn Email marketing and Ad Designing
6.	Credit Value	**4 (L)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures +Tutorials (in hours per week):): **L-1 Hrs / P-1 Hrs**		
Total No. of Lectures: **L-30hrs / P-30hrs**		
Module	**Topics**	**No. of Lectures**

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

I	**Introduction to Digital Marketing** Meaning of Digital Marketing, Differences from Traditional Marketing, Return of Investments on Digital Marketing Vs Traditional Marketing, E Commerce, Tools used for successful marketing, SWOT analysis of business for digital marketing, Meaning of Blogs, websites, portal and their differences, Visibility, Visitor Engagement, Conversion Process, Retention, Performance Evaluation ***Keywords:*** *Titles, Metatags*	10
II	**Search Engine Optimization (SEO)** On page optimization techniques, off page optimization techniques, preparing reports, creating search campaigns, Creating Display Campaigns. ***Keywords:*** Verbal Communication, Non- Verbal Communication, Intra personal and Inter personal communication.	10
III	**Social Media Optimization (SMO)** Introduction to social media marketing, advanced Facebook marketing, WordPress Blog creation, Twitter marketing, LinkedIn Marketing, Instagram Marketing, Social Media Analytical Tools ***Keywords:*** *Google, WordPress, FB, LinkedIn, Instagram, Analytics, SMO*	10
IV	**Search Engine Marketing** Meaning and use of Search Engine Marketing, Tools used – Pay Per Click, Google AdWords, Display Advertising Techniques, Report Generation ***Keywords:*** *PPC, Google AdWords, Reports, SEM,*	10
V	**Website Traffic Analysis, Affiliate Marketing and Ad Designing** Google Analytics, Online Reputation Management, E Mail Marketing, Affiliate Marketing, Understanding AdWords Algorithm, Advertisement Designing. ***Keywords:*** *Google Analytics, Ad Design, Social Media, Affiliate*	10
	PRACTICAL	
	• Design SEO to Improve Page Rank of Our College. • Monitor Traffic of Your Website Using Google Analytics • Using Search Engine Submission Improves Online Recognition and Visibility of Websites. • Designing A Blog. • Use of Cross Linking • On/Off Optimizing of the Websites. • Design Back Link and Outbound Link of Website. • Wed Development, Audio Video Production.	30

Date of BOS: ....

Subject: ....

Signature of the Chairman (BOS):

Name: ....

	• Digital Content Creation, Product And Sales Review Analysis.	

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Ahuja Vandana (2016) Digital Marketing. Oxford University Press ISBN: 9780199455447, 2. Sainy Romi, Nargundkar Rajendra (2018) Digital Marketing: Cases from India, Notion Press ISBN 9781644291931, 1644291932
Suggestive digital platform web links
https://www.wordstream.com/link-building#:~:text=Building%20links%20is%20one%20of,build%20links%20to%20your%20site. https://www.targetinternet.com/the-top-32-most-useful-digital-marketing-links/ https://digitalmarketingphilippines.com/8-strategic-steps-to-natural-link-building/ https://www.the-web-guys.com/digital-marketing/
Suggested equivalent online courses
NPTEL Course: https://nptel.ac.in/courses/110/105/110105142/ SWAYAM Course: https://onlinecourses.swayam2.ac.in/cec19_mg23/preview https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview

Date of BOS: .... Signature of the Chairman (BOS):

Subject: .... Name: ....

Institute for Excellence in Higher Education (IEHE), Bhopal

Faculty of commerce

Structure for UGC Programme: UGC CBCS system for autonomous college (as per ordinance 14-A)

Under 4 yrs. CBCS Course of B.com (Honours/Research)

[Syllabus Template: **SEC(F) / SEC(V)**]

PART-A: **INTRODUCTION**			
Program: **UG**	Class: **B.Com**	Semester: **IV**	Session: *wef.* **2021-22**

Subject: COMMERCE

1.	Course Code	......................*(To be filled by Exam Cell)*
2.	Course Title	**Accounting and Tally Course**
3.	Course Type [SEC(F)/SEC(V)]	**Vocational** *(Course type: Title of SEC paper)*
4.	Pre-Requisite (if any)	**Open for all**
5.	Course Learning Outcomes (CLO)	After completing this course student will be able to: • Understand the elements of electronic accounting process. • Apply the basics of accounting with the help of sophisticated software like tally. • Create a company, ledgers and Groups creation, Stock groups, Stock items, Stock units' formation, Various Vouchers Entry, etc. in tally software. • Make adjustment entries through tally and produce Financial Statements like P&L account, Balance Sheets etc. • Develop skills to prepare account manually and computerised.
6.	Credit Value	**4 (L / P)**

PART-B: **CONTENT OF THE COURSE**		
Total No. of Lectures + Practical (in hours per week): **L-1 Hrs / P-1 Hrs**		
Total No. of Lectures / Practical: **L-30hrs / P-30hrs**		
Module	**Topics**	**No. of L/P**

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....

I	**Financial Accounting** (Title): Concept of double entry system, Golden rules of Accounting, Preparation of Journals	18..
II	Preparation of Ledgers and Trial Balance	10..
III	Brief Introduction of Trading and Profit and Loss accounts and Balance sheet **PRACTICAL**	..02
	Tally ERP 9.0 1. Introduction of tally ERP 9, Info Manu, Creation of a Company, Gateway of Tally. 2. Account information: Ledgers and Groups creation. 3. Inventory information: Determination of Stock groups, Stock items and Stocks units. 4. Accounting vouchers entries: Receipt vouchers, Payment vouchers, Purchase vouchers, Sales vouchers, Contra vouchers, Journal vouchers, Debit note and Credit note.	25
	REPORT: Trial Balance, Day Book, Accounts Book, Statement of Accounts, Inventory book, Trading and Profit and Loss account, Balance Sheet.	5
	PROJECT: Make a project to record Day to Day Accounting and Generate Trading and Profit and Loss Account, Balance Sheet.	

PART-C: **LEARNING RESOURCES**
Textbooks, Reference Books, Other Resources
Suggested Readings:
Textbooks: 1. Behera Soumya Ranjan, Learn Tally ERP 9, B K Publications Pvt. Ltd 2. Singh Shraddha, Mehranavneet, Tally ERP 9 (Power of Simplicity), V&S Publishers, Delhi. 3. Agrawal Dr. Namrata, Comdex Tally ERP 9 Course kit, Comdex Publication, Delhi.

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....

4. Agrawal Dr. Mahesh Financial Accounting, Ram Prasad and Sons, Bhopal. 5. बंसल मनोज और शर्मा अजय, कम्प्यूटरीकृत **लेखांकन प्रणाली**, साहित्य भवन प्रकाशन, आगरा

Suggestive digital platform web links
http://sscstudy.com/tally-erp-9-book-pdf-free-download/ http://www.sarkarirush.com/tally http://learnmech.com/fundamentals-of-tally-erp-tutorial-pdf-free-download/ http://instapdf.in/tally-erp-9
Suggested equivalent online courses
NPTEL Course: …………………….. SWAYAM Course: …………………

Date of BOS: ……………………

Subject: ……………………………………

Signature of the Chairmen (BOS):

Name: ………………………………………

PART-D: **ASSESSMENT AND EVALUATION (For exclusively a theory paper of 2 credits)**			
Internal Assessment (0.5 Credit): Continuous Comprehensive Evaluation (CCE): **100 Marks** *The distribution of marks shall be as follows:*		**External Evaluation (1.5 Credits):** Term-end Examination (EE): **100 Marks** Time: **2 hours**	
(A) Attendance in the class	20 Marks	Section **(A)**: 20 MCQ	20 × 01 = 20 Marks
(B) Record File / Home Assignment / etc.	20 Marks		
(C) Skill Assessment - 1	30 Marks	Section **(B)**: Two short questions with internal choice (200 Words Each)	02 × 10 = 20 Marks
(D) Skill Assessment - 2	30 Marks		
		Section **(C)**: Two long questions with internal choice (500 Words Each)	02 × 30 = 60 Marks
Total (A+B+C+D):	**100 Marks**	**Total (A+B+C):**	**100 Marks**

OR

PART-D: **ASSESSMENT AND EVALUATION (For exclusively a practical course of 2 credits)**			
Internal Assessment of Practical (1 Credit): Continuous Comprehensive Evaluation: **100 Marks** *The distribution of marks shall be as follows:*		**External Practical Examination (1 Credit):** Term-end Practical Examination: **100 Marks** Time: **2 hours**	
(A) Attendance	20 Marks	**(A)** Exercise / Demonstration of Skill:	70 Marks
(B) Record File/Home-Assignment/etc.	20 Marks		
(C) Skill Assessment - 1	30 Marks	**(B)** Viva-Voce:	30 Marks
(D) Skill Assessment - 2	30 Marks		
Total (A+B+C+D):	**100 Marks**	**Total (A+B):**	**100 Marks**

Date of BOS: ....

Subject: ....

Signature of the Chairmen (BOS):

Name: ....