

Curriculum and Credit Framework for Undergraduate Programme (Multi-Disciplinary) as per NEP-2020

B.COM.

(Four-Year Undergraduate Programme)

1st & 2nd Semesters

For Batch w.e.f. Session 2023-24



**University School for Graduate Studies,
Chaudhary Devi Lal University
Sirsa-125055, Haryana
(Batch: 2023-24 onwards)**

Exit options and Credit requirements

MULTI-DISCIPLINARY

Exit with	Credit requirement
Certificate in Commerce: After successful completion of First year (Two semesters) of the Four-Year Undergraduate Degree Programme.	48 (Including Internship of 4 Credits)
Diploma in Commerce: After successful completion of Two years (Four semesters) of the Four-Year Undergraduate Degree Programme.	92 (Including Internship of 4 Credits)
Bachelor of Commerce: After successful completion of Three years (Six semesters) of the Four-Year Undergraduate Degree Programme.	132
Bachelor of Commerce (Honours/Honours with Research) After successful completion of Four Years (Eight semesters) of the Undergraduate Degree Programme.	180

Course Code	Course Title	Level	Credits				Marks		
			L	T	P	Total	Int	Ext	Total
BCOM/MD/1/DSC/101	Financial Accounting	100	3	1		4	30	70	100
BCOM/MD/1/DSC/102	Business Management	100	4			4	30	70	100
BCOM/MD/1/DSC/103	Business Laws	100	4			4	30	70	100
BCOM/MD/1/MIC/101	Fundamentals of Marketing	100	2			2	15	35	50
BCOM/MD/1/MDC/101	Finance for Everyone	100	2	1		3	25	50	75
ENG/AEC/101	English-I	100	2			2	15	35	50
BCOM/MD/1/SEC/101	Business Communication	100	3			3	25	50	75
CDLU/VAC/103	Leadership and Management skills	100	2			2	15	35	50
	Total					24			600

B.Com.-2nd Semester

Course Code	Course Title	Level	Credits				Marks		
			L	T	P	Total	Int	Ext	Total
BCOM/MD/2/DSC/104	Corporate Accounting	100	3	1	-	4	30	70	100
BCOM/MD/2/DSC/105	Business Statistics	100	3	1	-	4	30	70	100
BCOM/MD/2/DSC/106	Business Economics-I	100	4	-	-	4	30	70	100
BCOM/MD/2/MIC/102	Bank Legislation	100	2	-	-	2	15	35	50
BCOM/MD/1/MDC/102	Basics of Advertising	100	2	1	-	3	25	50	75
HINDI/AEC/101	Hindi-I	100	2	-	-	2	15	35	50
BCOM/MD/1/SEC/102	Computer Applications in Business	100	2	-	1	3	25	50	75
EVS/VAC/101	EVS-I	100	2	-	-	2	15	35	50
	Total					24			600

FIRST SEMESTER

BCOM/MD/1/DSC/101: FINANCIAL ACCOUNTING

DURATION: 3 HOURS

CREDIT: 04

MAXIMUM MARKS:100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Understand the theoretical framework of financial accounting

CO2: Understand various accounting standards and to develop financial statements

CO3: Learn the concept of business income and prepare of the consignment accounting

CO4: Understand the concept of Depreciation accounting.

UNIT I

Theoretical Framework: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. Financial accounting principles: Meaning and need, Generally Accepted Accounting Principles, Accounting standards: Concept, benefits and Process of formulation of Accounting Standards including Ind AS.

UNIT II

Accounting process from recording of a business transaction to preparation of trial balance including adjustments; Capital and Revenue expenditure & receipts; Preparation of Trial Balance; Profit and Loss Account and Balance Sheet (Sole Proprietorship only), Rectification of Errors: classification of errors; location of errors; rectification of errors; suspense account; effect on profit.

UNIT III

Measurement of business income-Net income, accounting period, continuity doctrine and matching concept, Objectives of measurement; Revenue: concept, revenue recognition principles, recognition of expenses. Consignment Accounts: accounting records; Valuation of unsold stock; Conversion of consignment into branch.

UNIT IV

Depreciation Accounting: concept of depreciation, Factors in the measurement of depreciation, Methods of computing depreciation: straight line method and diminishing balance method, Disposal of depreciable assets-change of method.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, *Financial Accounting*, Himalaya Publishing House.
2. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.
4. Shukla, M.C., T.S. Grewal and S. C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. T.S. Grewal, *Introduction to Accounting*, S. Chand and Co., New Delhi.

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/1/DSC/102: BUSINESS MANAGEMENT

DURATION: 3 HOURS

CREDIT: 04

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students in understanding the process of business management and its functions.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: Understand the concept of management.

CO2: Explain and support the concept of planning and organisation.

CO3: Understand the concept of direction, leadership and coordination.

CO4: Explain the concept of control.

UNIT I

Management: Nature, Definitions, Scope, Levels, Process and Significance of Management; Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches Management.

UNIT II

Planning: Concept, Process, Nature, Steps in Planning, Significance and Types; Decision Making: Concept and Process, Types of Decisions, Management by Objectives (MBO); Organization: Concept, Nature, Process, Significance, Types, Organisational Structure, Committees, Span of Control; Authority and Responsibility; Delegation, Decentralization and Departmentation.

UNIT III

Direction: Concept, Elements, Features, Importance and Limitations; Supervision, Motivation, Leadership and Communication; Coordination: Concept, Features, Types, Importance and Limitations.

UNIT-IV

Control: Concept, Features, Importance and Limitations of Control and Control Process, Essentials of a Good Control System, Techniques of Control, Relationship between Planning and Control.

Suggested Readings:

1. David R Hampton, 'Modern Management'
2. Peter F. Drucker, 'The Practice of Management'
3. Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications'
4. Stoner and Freeman, 'Management'
5. Wehrich and Koontz, 'Essentials of Management'

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/1/DSC/103: BUSINESS LAWS

DURATION: 3 HOURS

CREDIT: 04

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Course Objective: To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.

CO2: describe various modes of discharge of contract and remedies available in case of breach.

CO3: recognize and differentiate between the special contracts.

CO4: analyse the rights and obligations under the Sale of Goods Act.

Unit I

The Indian Contract Act, 1872: Contract: meaning, characteristics and kinds; Essentials of a valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Quasi-contracts.

Unit II

Discharge of Contract and Remedies for Breach: Modes of discharge of contract: performance of contract, mutual agreement, supervening impossibility, lapse of time, operation of law, breach of contract; Remedies for breach of contract: rescission, suit for damages, quantum meruit, suit for specific performance; suit for injunction.

Unit III

Introduction to Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contract of Agency.

Unit IV

The Sale of Goods Act, 1930: Contract of sale; Meaning and difference between sale and agreement to sell; Conditions and Warranties; Transfer of ownership in goods including sale by non-owners; Performance of the Contract of Sale; Unpaid seller: meaning and rights of an unpaid seller against the goods.

Suggested Readings:

- Bhushan B., Kapoor N. D., Abbi R. and Kapoor R. Elements of Business Laws. Sultan Chand ● Kuchhal, M. C. and Kuchhal V. Business Laws. New Delhi. Vikas Publishing House.
- Maheshwari, S. N., Maheshwari, S. K. *A Manual of Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Maheshwari, S. N., Maheshwari, S. K. *Business Laws*. Himalaya Publishing House Pvt. Ltd.
- Sharma, J.P. and Kanojia S. Business Laws. New Delhi. Bharat Law House Pvt. Ltd. ● Singh, Avtar. The Principles of Mercantile Law. Lucknow. Eastern Book Company. ● Sulphery, M. M., Basheer, Az-Har. Laws for Business, 5th ed. PHI Learning
- Tulsian P.C. Business Law. New Delhi. Tata McGraw Hill.

Note for the Paper Setter: The question paper will consist of **nine** questions in all. The first question will be compulsory and will consist of **seven** short questions of **2** marks each covering the whole syllabus. In addition, **eight** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **four** units. The candidates are required to attempt **one compulsory question and four more questions** selecting at least one question from each unit.

BCOM/MD/1/MIC/101: FUNDAMENTALS OF MARKETING

DURATION: 2 HOURS

CREDIT: 2

MAXIMUM MARKS: 50

(EXTERNAL: 35, INTERNAL: 15)

Course Objective: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in

India.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: evaluate the companies following societal marketing concepts and along with their social initiatives.

CO2: judge the segmentation of a product, service, event, organisation of companies.

CO3: analyse the process of value creation through marketing decisions involving product, pricing and its distribution.

CO4: compare the pricing strategies of various companies.

Unit I

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. Marketing Environment: Need for studying marketing environment; Micro environment-company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environment-demographic, economic, natural technological, politico-legal and socio-cultural factors.

Unit II

Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions. Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Suggested Readings

- Kapoor, N. Principles of Marketing, 2nd ed. PHI learning
- Kotler, P., Armstrong, G., Agnihotri, P. (2018). Principles of Marketing. Pearson Education. Indian edition.
- Kotler, P., Chernev, A., Keller, K. L. (2022). Marketing Management. UnitedKingdom: Pearson Education.
- Levy, M., Grewal, D. (2022). Marketing. United States: McGraw-Hill Education.
- Ramaswamy, N, (2018), Marketing Management, Sage Textbook.

Note for the Paper Setter: The question paper will consist of **five** questions in all. The first question will be compulsory and will consist of **seven** short questions of **1** marks each covering the whole syllabus. In addition, **four** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **two** units. The candidates are required to attempt **one compulsory question** and **two more questions** selecting at least one question from each unit.

BCOM/MD/1/MDC/101: FINANCE FOR EVERYONE

DURATION: 3 HOURS

CREDIT : 3

MAXIMUM MARKS: 75

(EXTERNAL: 50, INTERNAL: 25)

Course Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: explain the importance of financial literacy and the institutions providing financial services.

CO2: open, avail and manage services offered by banks.

CO3: open, avail and manage services offered by post offices.

CO4: choose instruments for investment in shares.

Unit I:

Introduction, Financial Planning and Budgeting: Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget.

Unit II

Banking Services: Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts; KYC norm; Various types of loans, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card.

Unit III

Financial Services from India Post Office: Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samridhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.

Suggested Readings:

- Avadhani, V. A. —Investment Management|| Himalaya Publishing House Pvt. Ltd., Mumbai.
- Kothari, R. —Financial Services in India-Concept and Application|| Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. — The Basics of Finance: Financial Tools for Non-Financial Managers|| Universe Company, Indiana,
- Zokaityte, A. —Financial Literacy Education|| Palgrave Macmillan, London.

Note for the Paper Setter: The question paper will consist of **seven** questions in all. The first question will be compulsory and will consist of **four** short questions of 2 marks each covering the whole syllabus. In addition, **six** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **three** units. The candidates are required to attempt **one compulsory question** and **three more questions** selecting at least one question from each unit.

ENGLISH-I
ENG/AEC/101
COMMUNICATIVE ENGLISH-I

Credits: 2

Duration of Examination: -2 hrs

Internal Assessment: 15

Semester End Examination: 35

Total Marks: 50

Course Objective: The course aims to introduce students to the theory, fundamentals and tools of communication and to develop effective communication skills for personal, social and professional interactions. Besides, the students shall learn the basics of English grammar and language.

Course Learning Outcomes:

- i) They will learn the importance and basics of communication
- ii) They will learn to receive, comment and respond to correspondences in English language.
- iii) They will learn to use English in their life practically.

Note for the Paper Setter: The question paper will consist of **five** questions in all. The **first** question will be compulsory and will consist of **seven** short questions of **1** mark each covering the whole syllabus. In addition, **four** more questions of **14** marks each will be set unit-wise comprising of **two** questions from each of the **two** units. The candidates are required to attempt **one** compulsory question and **two** more questions selecting at least **one** question from each unit.

Unit - I

Listening, Reading and Speaking Skills

Definition, The Listening Process; Importance of Listening; Basic Types of Listening; Barriers to Effective Listening, Reading Comprehension, Intonation, Group Discussion, Interview

Unit II

Writing Skills:

- Report Writing
- Paragraph Writing
- Letter Writing
- E-Mail
- Resume
- Blogs and Comments on Social Media

Suggested Reading:

- I) Kumar, Sanjay and Pushp Lata. 2015. *Communication Skills*. Second Edition, New Delhi: Oxford University Press (OUP).
- II) Sethi, J. and P.V. Dhamija. 2006. *A Course in Phonetics and Spoken English*. Second Edition. New Delhi: Prentice-Hall of India.
- III) Balasubramanian. T. *A Text Book of English Phonetics for Indian Students*. Chennai: Macmillan Publishers India Ltd., 1981.
- IV) *On Track: English Skills For Success* by Orient Blackswan (Board of Editors, Solapur University).

BCOM/MD/1/SEC/101

BUSINESS COMMUNICATION

DURATION: 3 HOURS
MAXIMUM MARKS:75

CREDITS: 3
(EXTERNAL: 50, INTERNAL: 25)

Course Objective: The objective of this course is to help the students in developing the communication skills in business.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: To Familiarize the student regarding the concept of Business communication

CO2: To develop the comprehensive writing skills

CO3: To develop effective listening skills among students

CO4: To promote various modern forms of communication

UNIT I

Business Communication: meaning, concept and process of communication; Types of communication; Significance of positive attitude in improving communication.

UNIT II

Writing Skills: Letters of all kinds, Tender notices, Auction notices, Public Notices, Memos and Advertisements relating to sales and marketing; Precise writing; Curriculum vitae; Short formal reports.

UNIT III

Effective Listening: Importance of effective listening, barriers to effective listening, types of effective listening, benefits and use of effective listening skills; Non-verbal communication, group discussion, etc.

Suggested Readings:

1. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.
2. Textbook of Business Communication, Anjali Kalkar, R.B. Suryawanshi, Amlan Jyoti Sengupta, Hyderabad: Orient Blackswan.
3. Andrews, D. C., & Andrews, W. D. (2003). Management Communication: A Guide. Boston: Cengage Learning.
4. Canavor, N. (2012). Business Writing in the Digital Age. California: SAGE Publications.
5. Guffey, M. E., & Loewy, D. (2013). Essentials of Business Communication. Boston: Cengage Learning.
6. Locker, K., & Kaczmarek, S. (2009). Business Communication: Building Critical Skills. New York:McGraw Hill Education.

Note for the Paper Setter: The question paper will consist of **seven** questions in all. The first question will be compulsory and will consist of **four** short questions of 2 marks each covering the whole syllabus. In addition, **six** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **three** units. The candidates are required to attempt **one compulsory question** and **three more questions** selecting at least one question from each unit.

CDLU/VAC/103
Leadership and Management Skills

Credits: 2 (Theory)

Lectures: 30

Duration of Exam: 2 Hrs.

Max. Marks: 50

Final Term Exam: 35

Internal Assessment: 15

COURSE OBJECTIVES

- Develop essential skills to influence and motivate others.
- Inculcate emotional and social intelligence and integrative thinking for effective leadership.
- Create and maintain an effective and motivated team to work for society.

LEARNING OUTCOMES

- Understand the basics of entrepreneurship and develop business plans.
- Apply the design thinking approach for leadership.
- Appreciate the importance of ethics and moral values for the making of a balanced personality.

Unit-1

Leadership Skills: Understanding Leadership and Its Importance, Models of Leadership, Basic Leadership Skills.

Managerial Skills: Basic Managerial Skills, Self-management Skills, Emotional Quotient, Developing Self-Awareness with JOHARI Window.

Entrepreneurial Skills: Basics of entrepreneurship, Creating a Business Plan.

Unit-2

Innovative Leadership and Design Thinking: Innovative Leadership and Design Thinking, Innovative leadership, Design thinking.

Ethics and Integrity: Ethics and Integrity, Learning through biographies, Ethics and Conduct.

Managing Personal Finance: Budgeting, Saving and investing.

Suggested Readings: Follow Curriculum and Guidelines for Life Skills (Jeevan Kaushal) 2.0 at UGC website: [https://www.cdlu.ac.in/assets/admin/miscellaneous/Implementation%20of%20Curriculum%20and%20Guidelines%20on%20Life%20Skills%20\(Jeevan%20Kaushal\)%202.0.pdf](https://www.cdlu.ac.in/assets/admin/miscellaneous/Implementation%20of%20Curriculum%20and%20Guidelines%20on%20Life%20Skills%20(Jeevan%20Kaushal)%202.0.pdf)

Note for the Paper Setter: The question paper will consist of **five** questions in all. The first question will be compulsory and will consist of **seven** short questions of **1** marks each covering the whole syllabus. In addition, **four** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **two** units. The candidates are required to attempt **one compulsory question** and **two more questions** selecting at least one question from each unit.

SECOND SEMESTER

BCOM/MD/2/DSC/104: CORPORATE ACCOUNTING

DURATION: 3 HOURS

CREDIT:4

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: Develop an understanding of accounting for share capital.

CO2: Develop an understanding of accounting of debenture.

CO3: Prepare financial statements of a company.

CO4: Develop an understanding of valuation of goodwill and share.

UNIT I

Accounting for share capital: Issue of shares; Forfeiture and reissue of forfeited shares; Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares

UNIT II

Accounting for Debentures: Issue and redemption of debentures; Underwriting of Shares and Debentures

UNIT III

Final accounts of Companies: Preparation of Profit and Loss Account; Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration); Disposal of company profits; Provisions relating to payment of dividend.

UNIT IV

Valuation of Goodwill and Valuation of Shares-Concepts and calculation (simple problems only); Liquidation of companies

Suggested Readings:

1. Gupta, Nirmal. *Corporate Accounting*, Sahitya Bhawan, Agra.
2. Jain, S.P. and K.L. Narang. *Corporate Accounting*, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
5. Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*, Taxman Publication, New Delhi.

Note for the Paper Setter: The question paper will consist of *nine* questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.

BCOM/MD/2/DSC/105: BUSINESS STATISTICS

DURATION: 3 HOURS
CREDIT: 4

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: compare probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.

CO2: analyse the underlying relationships between the variables to use simple regression models.

CO3: analyse the trends and tendencies over a period of time through time series analysis.

CO4: examine and apply index numbers to real life situations.

Unit I

Probability and Probability Distributions: Theory and approaches to probability; Probability Theorems: Addition and Multiplication; Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. Discrete Probability distributions: Binomial and Poisson (Properties and Applications). Normal distribution: Properties of Normal curve; Computation of Probabilities and Applications.

Unit II

Simple Correlation and Regression Analysis: Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.

Unit III

Time Series Analysis: Time Series Data; Components of time series; Additive and Multiplicative models. Trend analysis; Fitting of trend using principle of least squares – linear and second-degree parabola. Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa.

Unit IV

Index Numbers: Meaning and uses of index numbers. Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal index. Construction and Utility of Consumer Price Indices; BSE SENSEX, and NSE NIFTY.

Suggested Readings:

1. Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House.
2. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
3. Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing.
4. Levin R., Rubin D. S., Rastogi S., & Siddiqui M. H. Statistics for Management. London: Pearson Education.
5. Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.
6. Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.

Note for the Paper Setter: The question paper will consist of *nine* questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.

BCOM/MD/2/DSC/106: BUSINESS ECONOMICS- I

DURATION: 3 HOURS

CREDIT: 4

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of micro economics and to impart skills for understanding of economic activities.

Course Learning Outcomes: After completing the course students would be able to **CO1:** Familiarizes students with micro economics and its application to business.

CO2: Acquires sound knowledge of demand theory and its application.

CO3: Conceptual understanding of production, cost and economies of scales.

CO4: Understand the concept and structure of markets.

UNIT-I

Meaning, nature and scope of economics; Micro economics and Macroeconomics; Nature of demand function: Law of demand, Elasticity of demand – price, income and cross, Measurement methods of price elasticity of demand; Concepts of revenue (marginal and average) and their relationship with elasticity of demand.

UNIT-II

Law of supply and elasticity of supply, Cardinal utility approach; Indifference curve approach – assumption, properties, consumer equilibrium, price, income and substitution effects, limitations

UNIT-III

Production and Cost - Production function: meaning and concepts, law of variable proportions; Isoquants – meaning, properties and producer's equilibrium; Economies and Diseconomies of scale; Law of returns to scale; Cost: concepts, Theories of costs – traditional and modern.

UNIT-IV

Market Structures-Equilibrium of the firm and industry under perfect competition; Price and output determination under monopoly, price discrimination; Price determination under monopolistic competition – Chamberlin's approach, monopolistic competition V/s monopoly

Suggested Readings:

1. Ahuja H.L.: *Business Economics*; S. Chand & Co., New Delhi.
2. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
3. Case and Fair, *Principles of Micro Economics*, Pearson Education
4. Maddala G.S. and E. Miller; *Microeconomics: Theory and N. Gregory Mankiw, Principles of Micro Economics*, Cengage Learning
5. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
6. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.

Note for the Paper Setter: The question paper will consist of *nine* questions in all. The first question will be compulsory and will consist of seven short questions of 2 marks each covering the whole syllabus. In addition, eight more questions of 14 marks each will be set unit-wise comprising of two questions from each of the four units. The candidates are required to attempt one compulsory question and four more questions selecting at least one question from each unit.

BCOM/MD/2/MIC/102: BANK LEGISLATION

DURATION: 2 HOURS

CREDIT: 2

MAXIMUM MARKS: 50

(EXTERNAL: 35, INTERNAL: 15)

Course Objective: The objective of this course is to help the students to acquire conceptual knowledge of banking laws and related regulations.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: Enables understanding the Indian banking regulations 1949.

CO2: To Impart the knowledge about Negotiable Instrument Act 1881 and SARFAESI Act, 2002.

CO3: To enhance the knowledge about the Payments and Settlements Systems Act 2007.

CO4: Gain knowledge about Banking Ombudsmen Scheme.

Unit –I

Evolution of Banking Laws in India: Provisions of Banking Regulation Act, 1949 – Its Amendments. Reserve Bank of

India Act, 1934 – Role and Functions of RBI-Credit Control Techniques, Recent Legislative Changes in RBI Act

Negotiable Instruments Act, 1881-Applicability; Definition; Important Provisions

Unit-II

Payments and Settlements Systems Act 2007 and Amendments-Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993,

Banking Ombudsmen Scheme-Purpose; Extent; Definitions; Establishment; Powers; Procedure for Redressal Grievance

Suggested Readings:

1. Banking Regulation Act, 1949.
2. RBI, Act, 1934.
3. J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.
4. R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan.
5. Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications. 6. John C. Hull: Risk Management and Financial Institutions, Pearson Education

Note for the Paper Setter: The question paper will consist of five questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting at least one question from each unit.

BCOM/MD/2/MDC/102: BASICS OF ADVERTISING

DURATION: 3 HOURS

CREDIT: 3

MAXIMUM MARKS: 75

(EXTERNAL: 50, INTERNAL: 25)

Course Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: identify communication objectives behind advertising of various products and services.

CO2: explain various advertising and media elements in the advertising decisions.

CO3: identify ethical issues of advertising.

CO4: describe the advertising agency and its effectiveness.

Unit 1: Introduction to Advertising

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection-basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.

Unit 3: Media Decisions

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Suggested Readings:

- Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.
- Gupta, R. (2012). *Advertising Principles and Practice*. S. Chand
- Kapoor, Neeru. (2022). *Fundamentals of Advertising-IInd Edition*. New Delhi: Cengage Learning India Pvt. Ltd.
- Shah, K., & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.
- Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.
- Sharma, S. & Singh, R. *Advertising: Planning and Implementation, 3rd ed.* PHI Learning

Note for the Paper Setter: The question paper will consist of **seven** questions in all. The first question will be compulsory and will consist of **four** short questions of 2 marks each covering the whole syllabus. In addition, **six** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **three** units. The candidates are required to attempt **one compulsory question and three more questions** selecting at least one question from each unit.

HINDI -I

हिंदी भाषा: सामान्य परिचय

HINDI/AEC/101

Credit – 2

Duration: 2 Hours per week

परीक्षा समय: 2 घंटे

पाठ्यक्रम के उद्देश्य:

हिंदी भाषा की विकास-यात्रा से परिचय करवाना.

पाठ्यक्रम के अपेक्षित परिणाम

1. हिंदी भाषा के विकास व उसकी बोलियों का ज्ञान होगा
2. हिंदी भाषा के विविध रूप व प्रयोजनमूलकता से परिचित होंगे

खंड-एक

हिंदी भाषा: उद्भव एवं विकास

हिंदी की उपभाषाएं एवं बोलियों का वर्गीकरण

ब्रज, अवधि और खड़ी बोली का सामान्य परिचय एवं प्रवृत्तियाँ

खंड-दो

कंप्यूटर-परिभाषा, स्वरूप एवं महत्व

पारिभाषिक शब्दावली - बैंकिंग, वाणिज्य, मंत्रालय, उपक्रम, निगम, औद्योगिक क्षेत्र व मीडिया क्षेत्र

अनुवाद लेखन- अर्थ परिभाषा, स्वरूप, महत्व, प्रक्रिया प्रकार

टिप्पणी लेखन- अर्थ परिभाषा, नियम, लेखन विधि, उदाहरण

संदर्भ सूची:

1. हिंदी भाषा का उद्भव एवं विकास, उदयनारायण तिवारी
2. भाषा विज्ञान, डॉ. भोलानाथ तिवारी
3. हिंदी भाषा का इतिहास, लेखक धीरेन्द्र वर्मा
4. समसामयिक भाषा विज्ञान, लेखक वैष्णव नारंग
5. हिंदी: उद्भव और विकास, हरदेव बाहरी, किताब महल, इलाहबाद 1965

Note for the Paper Setter: The question paper will consist of *five* questions in all. The first question will be compulsory and will consist of seven short questions of 1 marks each covering the whole syllabus. In addition, four more questions of 14 marks each will be set unit-wise comprising of two questions from each of the two units. The candidates are required to attempt one compulsory question and two more questions selecting one question from each unit.

कुल अंक: 50

लिखित परीक्षा: 35 अंक

आंतरिक मूल्यांकन: 15 अंक

BCOM/MD/2/102: COMPUTER APPLICATIONS IN BUSINESS

DURATION: 3 HOURS

CREDIT : 3

MAXIMUM MARKS: 75

(EXTERNAL THEORY: 50, INTERNAL PRACTICAL: 25)

Course Objective: This paper aims to impart computer knowledge that will enable them with the ability to handle and analyse data for decision making and presenting it to the person concerned in the form of presentations and/or reports in the fast-moving business world.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: describe the various concepts and terminologies used in computing, computer networks.

CO2: examine document creation for report making and communication.

CO3: identify and make good presentations.

CO4: identify the spreadsheet knowledge acquired through this paper in solving real life problems that help in decision making.

Unit I

Computing: Concept of computing, Data and information; Computing Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing; applications of computers in business. Computer Networks: Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminology; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Unit II

Introduction to word Processing, Word processing concepts, Use of Templates and styles, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes.

Unit III

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, hyperlinking, Media; Design; Transition; Animation; and Slideshow, exporting presentations as pdf handouts and videos.

Suggested Readings:

- Jain, H. C. & Tiwari, H. N. —Computer Applications in Business. Taxmann, Delhi.
- Joseph, P.T., S.J. E-Commerce: An Indian Perspective, 6th ed. PHI Learning
- Mathur, S. & Jain, P. —Computer Applications in Business. Galgotia Publishing Company ● Madan, S. —Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. —Computer Applications in Business. Taxmann, Delhi. ● Thareja R (2019). Fundamentals of Computers. Oxford University Press.
- Thareja R (2018). IT & Its Business Application. Oxford University Press

Note for the Paper Setter: The question paper will consist of seven questions in all. The first question will be compulsory and will consist of four short questions of 2 marks each covering the whole syllabus. In addition, six more questions of 14 marks each will be set unit-wise comprising of two questions from each of the three units. The candidates are required to attempt one compulsory question and three more questions selecting at least one question from each unit.

EVS/VAC/101: Environmental Studies – I

Credits: 2

Duration of Examination: 2 Hrs

Total Marks: 50

Internal Assessment: 15

Semester End Examination: 35

Objective: The objective of this paper is to create the awareness among the students towards Environmental concepts and issues for smooth life of species and human at earth.

UNIT I

Introduction to Environment: The multidisciplinary nature of environmental studies: Definition, scope and importance, need for public awareness. Environmental Ethics: anthropocentric and eco-centric perspective. Natural resources: Renewable and non-renewable resources: Natural resources and associated problems. Forest resources: use and over-exploitation, Deforestation, Timber extraction, mining, dams and their effects on forests and tribal people. Water resources: Use and over-utilization of surface and ground water, floods, drought, dams- conflicts over water and problems. Minerals resources: Use and exploitation, environmental effects of extracting and using minerals resources. Food resources: World food issues, changes caused by agriculture and overgrazing, effects of modern agriculture on agro ecosystem, agrochemical issues, water logging, salinity, Energy resources; Growing energy needs, renewable and non-renewable energy resources. Land resources: Land as resource: land degradation man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable life style. Sustainable development: concept, initiatives for sustainable development: regional, state and global, Sustainable Development Goals.

UNIT II

Ecosystem: Concept, Structure and Function. Producers, Consumers and Decomposers, Energy flow in the ecosystem, Concept and type of ecological succession, Food chains, food webs and Ecological pyramids, Introduction, types, characteristics features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, desert ecosystem, Aquatic eco system (Ponds, streams, lakes, rivers, oceans, estuaries). Biodiversity and its conservation: Introduction-Definition: Genetic, species and Ecosystem diversity, Bio-geographical classification of India. Value of Biodiversity: consumptive use, productive use, social, ethical; aesthetic and optional. Biodiversity at local, National and Local levels. India as Mega-diverse a Nation. Hot spots of Biodiversity. Threats to biodiversity, Habitat loss, poaching of wildlife, man-wildlife conflicts. Endemic species, conservation of biodiversity: In situ and Ex-situ, conservation of biodiversity. Convention on biological diversity, Aichi targets. Water pollution: Natural and anthropogenic sources of water pollution and their effects. Marine pollution, Thermal pollution, Eutrophication, Ground water pollution. Air pollution: Sources, Classification and properties of air pollutants (Particulate matter, Inorganic gaseous pollutants, Organic gaseous pollutants), Smog, Acid rain, Ozone layer depletion, Green house effects, Global warming, Effects of air pollution on Human Health Soil pollution: Soil pollution from the use of agrochemicals (viz. Fertilizers and Pesticides), Heavy metals, Industrial effluents and Detrimental effects of soil pollutant, Remedial measures for soil pollution. Types and sources Solid waste, Electronic waste Radioactive and Noise pollution: Definition Sources of radioactive pollution, Radioactivity, effects of radioactive pollution, Sound pressure level, Frequency, noise monitoring and sound level meter, Sources and effects of noise pollution, Effects of noise pollution on human health. Role of individual in prevention of pollution.

Suggested Readings:

1. Agarwal, K.C. 2001 *Environmental Biology*, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad- 380013, India.
3. Clerk R.S., *Marine Pollution*; Clarendon Press Oxford.
4. Down to Earth, Centre for Science and Environment.
5. Hawkins R.E., *Encyclopedia of Indian Natural History*, Bombay Natural History Society, Bombay.
6. Mhaskar A.K., *Matter Hazardous*, Techno-Science Publications.
7. Townsend C., Harper J, and Michael Begon, *Essentials ecology*, Blackwell Science.

Note for the Paper Setter: *The question paper will consist of **five** questions in all. The first question will be compulsory and will consist of **seven** short questions of **1** marks each covering the whole syllabus. In addition, **four** more questions of **14 marks each** will be set unit-wise comprising of **two** questions from each of the **two** units. The candidates are required to attempt **one compulsory question** and **two more questions** selecting at least one question from each unit.*