SYLLABI AND SCHEME OF EXAMINATIONS
FOR
MINORCOURSES FOR UNDER GRADUATE PROGRAMS (SINGLE MAJOR / INTERDISCIPLINARY PROGRAMS) IN COMMERCE

(Based on Curriculum and Credit Framework for UG Programs under NEP)

WITH EFFECT FROM THE SESSION 2024-25

MAHARSHI DAYANAND UNIVERSITY ROHTAK (HARYANA)

SYLLABI AND SCHEME OF EXAMINATIONS FOR MINOR COURSES FOR UNDER GRADUATE PROGRAMS (SINGLE MAJOR/ MULTIDISCIPLINARY PROGRAMS)

Minor Courses (MIC)/ Minor (Vocational) Course MIC(VOC)	TYPE OF PROGRAM				Credits Distribution			Total Credits	Workload			Total Workload	Marks				Total Marks
	SINGLE MAJOR PROGRAM	MULTIDISCIPLINARY PROGRAM / SINGLE MAJOR PROGRAM 3	Nomenclature of Course	Course Code	L	T	P		L	T	P		Theory		Practical		
	SEMESTER	SEMESTER											Internal	External	Internal	External	
MIC 1 @ 4 credits	1	1	Business Organisation and Management	24COM401MI01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 2 @ 4 credits	2	2	Fundamentals of Accounting	24COM402MI01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 3 @ 4 credits	3	3	Basics of Corporate Accounting	25COM403MI01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 4 (VOC) @ 4 credits	4	4	Financial Engineering	25COM404MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 5 @ 4 credits	5	5	Personal Finance	26COM405MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 6 (VOC) @ 4 credits	6	6	Banking and Insurance	26COM406MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 7 @ 4 credits	7	7	Stock Market Operations	27COM407MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 8 @ 4 credits	8	8	Production Management	27COM408MV01	3	1	0	4	3	1	0	4	70	30	0	0	100
MIC 8 @ 4 credits	8	8	Marketing Research	27COM408MV01	3	1	0	4	3	1	0	4	70	30	0	0	100

L: Lecture; T: Tutorial; P: Practical

Note:

1. The Syllabi and Scheme of Examinations (SOE) for Minor (Vocational) Courses for UG Semester 7 and Semester 8 will be same as applicable for Vocational Course in Post Graduate semester 1 and semester 2 respectively.
2. Course coding of Minor courses for Single Major Programs will be applicable for Multidisciplinary Programs/ Multidisciplinary Programs after 2nd semester irrespective of their offering in any semester.
3. The student who select any Minor Course (MIC) of any discipline in first semester should study the Minor courses (MIC) in the same discipline in the subsequent semesters. However, while exercising the option for choosing Minor Vocational Course MIC (VOC), the student may opt the discipline either related to the discipline of Minor Course or the discipline of Major Course or any other discipline as per his/her choice.

Syllabi for Minor Course(s)
Semester I
Session 2024-25

Name of Program	B.com	Program Code	MIC
Name of the Course	**Business Organisation and Management**	Course Code	**24COM401MI01**
Hours per Week	**4**	Credits	**4**
Maximum Marks	**70**	Time	**3 Hours**

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate.

Course Learning Outcomes (CLO):

CLO 1: Students will understand the fundamental concepts of business, trade, industry, and commerce, and learn various forms of business organizations and the evolution of management thoughts.

CLO 2: To understand and describe the concepts and processes of planning and organizing, including different types of authority, decentralization, and delegation.

CLO 3: Students will understand the concepts and processes of staffing, including recruitment, selection, and training, and learn about major leadership theories.

CLO 4: To understand the concepts and importance of motivation and control, including major motivation theories and techniques of control.

Unit 1:

Concepts: Business, trade, industry and commerce – Business: Features of business- Trade: Classification, Aids to trade – Industry: Classification – Commerce – Relationship between trade industry and commerce – Functions of Business. Forms of Business Organisation: Sole Proprietorship, Partnership firm, Joint Stock Company, One Person Company, Cooperative society; Limited Liability Partnership; Multinational Corporations; Choice of Form of Organisation; Business Combination: Need and Objectives, Forms: Mergers, Takeovers and Acquisitions.

Concept of Business Management, features and need for Study; and overview of managerial functions. Evolution of the Management Thoughts- Classical, Neo-Classical and Human Relations Approaches, Behavioural Approach, Systems Approach, contingency Approach and Modern Approaches/Theories**.**

Unit 2: Planning: Concept, Process, and types and importance of Plans. Decision-making – Concept, Process, and Importance. Concept and process of Organising – An overview, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority, Formal and Informal Structure; Principles of Organising.

Unit 3: Staffing: Concept, Importance and Process. Methods of Recruitment, Selection and Training- their merits and demerits. Leadership: Concept, Importance, Major theories of Leadership**.**

Unit 4: Motivation: Concept, types, Importance, extrinsic and intrinsic motivation; Major Motivation theories. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control**.**

References:

Tulsian, P.C. & Pandey, V. ―Business Organisation & Management Pearson Education.

Drucker, PF, ―Management challenges for the 21st century-Butterworth Oxford.

Mitra J.K. (2018). Principles of Management. Oxford University Press.

Allen, LA, ―Management and Organisation-Tokyo.

Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.

Stoner and Freeman, ―Management―Prentice Hall, New Delhi. R
Griffin- Management Principles and Application. Cengage
Parag Deewan, ―Management, Principles and practices-Excel Books.
Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications

Semester II
Session: 2024-25

Name of Program	B.COM	Program Code	MIC
Name of the Course	Fundamentals of Accounting	Course Code	24COM402MI01
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3

Note:
The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):
CLO 1: Students will be able to understand the significance of accounting, including its meaning, objectives, scope, limitations, and the diverse users of accounting information.
CLO 2: To learn the principles and practices of the double-entry system and gain proficiency in recording various transactions in the journal.
CLO 3: Develop the ability to manage different subdivisions of the journal, including specialized books like the cash book, purchase book, sales book, and understand their role in accounting.
CLO 4: Demonstrate competency in preparing a trial balance to ensure accuracy and in generating key financial statements like the trading account, profit and loss account, and balance sheet for a sole proprietary business, incorporating necessary adjustments.

Unit 1
Accounting: (i) Meaning, Objectives, Scope, Limitations and Users of Accounting Information (ii) Basic Accounting Terms; (iii) Accounting Principles.

Unit 2
(i) Double Entry System (ii) Recording of Transactions in Journal; (iii) Ledger

Unit 3
(i)Sub-Division of Journal: Cash Book, Single Column Cash Book and Cash Book with Bank Column, Petty Cash Book (ii) Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Journal Proper

Unit 4
(i) Trial Balance; (ii) Financial Statements: Trading Account, Profit and Loss Account and Balance Sheet of sole proprietary business (With Adjustment)

References:
- D.K. Goyal: Financial Accounting, Arya Publication Ltd.
- S.N. Maheshwari: An introduction to Accounting, Vikas Publishing House Pvt. Ltd.
- Nishat Azmat and Andy Lymer: Basic Accounting: The step-by-step course in elementary accountancy, Kindle Edition
- Anthony, R.N., and J.S. Reece, "Accounting Principles", Richard D. Irwin, Inc.
- Monga J.R., "Financial Accounting: Concepts and Application". Mayoor Paper Backs.

SYLLABI AND SCHEME OF EXAMINATIONS
FOR
SKILL ENHANCEMENT COURSES FOR UNDER GRADUATE PROGRAMS (SINGLE MAJOR / INTERDISCIPLINARY PROGRAMS) IN COMMERCE

(Based on Curriculum and Credit Framework for UG Programs under NEP)

WITH EFFECT FROM THE SESSION 2024-25

MAHARSHI DAYANAND UNIVERSITY ROHTAK (HARYANA)

SYLLABI AND SCHEME OF EXAMINATIONS FOR SKILL ENHANCEMENT COURSE FORUNDER GRADUATE SINGLE MAJOR PROGRAM/MULTIDISCIPLINARY PROGRAMS

Skill Enhancement Course (SEC)	Nomenclature of Course	Course Code	Credits Distribution			Total Credits	Workload			Total Workload	Marks				Total Marks
			L	T	P		L	T	P		Theory		Practical		
											Internal	External	Internal	External	
SEMESTER 1															
SEC 1 @ 3 credits	Business Communication	24COM401SE01	2	1	-	3	2	1	-	3	25	50	-	-	75
SEMESTER II															
SEC 2 @ 3 credits	Digital Fluency in Business	24COM402SE01	2	1	-	3	2	1	-	3	25	50	-	-	75
SEMESTER III															
SEC 3 @ 3 credits	Cyber Security and Artificial Intelligence in Commerce	25COM403SE01	2	1	-	3	2	1	-	3	25	50	-	-	75

L: Lecture; T: Tutorial; P: Practical

Syllabi for Skill Enhancement Course(s)

Name of Program	UG (Single Major)	Program Code	SE
Name of the Course	Business Communication	Course Code	24COM401SE01
Hours per Week	3	Credits	3
Maximum Marks	50	Time of Examinations	3

Note:
The examiner shall set nine questions in all covering the whole syllabus. Question No.1will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

Course Learning Outcomes (CLO):
CLO 1: To impart a basic understanding of written business communication, including letters, reports, and email in different business situations.
CLO 2- To improve students' Interpretation, reading, writing and speaking skills for official communication.
CLO3- To enhance proficiency and competencies in verbal and non- verbal communication skills with a holistic long-term perspective of professional career of students.
CLO 4- . To educate about preparing clear and concise written business documents.
CLO 5- To make students conversant with business or official communication terms useful in routine business operations.

Unit 1:
Business Communication- Meaning and Process of Business Communication, Importance of effective Communication, Types of Business Communication, Barriers to Communication, Essentials of an Effective Communication System.

Unit2:
Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.

Unit 3:
Business Email Writing: Process of writing Email, Writing Style and Skills, Email Etiquette and Email Samples

Unit 4:
Business Letter Writing: Points to be considered before writing business letters, Types of Business Letters, Business letter Format and Samples

Skill Enhancement Activities:-
● Use word processor to prepare Resume
● Use of mail merge in Word Processor
● Systematically draft different emails
● Prepare a Letter of Internship requisition and send email.
● Install and uninstall a Web Browser and Record the Steps
Any other activities, which are relevant to the course.

References:
- Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, Effective Business Communication, Tata McGraw Hill, New Delhi.
- Konera Arun, Professional Communication, Tata McGraw Hill, New Delhi.
- McGrath, E. H., Basic Managerial Skills for All, PHI, New Delhi.
- Meenakshi Raman and Parkash Singh, Business Communication, Oxford University Press, New Delhi.
- UGC MOOCshttps://ugcmoocs.inflibnet.ac.in › ...PDFBUSINESS COMMUNICATION (PART – 17) LETTER WRITING

- e-Adhyayanhttps://ebooks.inflibnet.ac.in › chapterEmail Writing Etiquettes – Business Communication

- Effective Business Communication; Viva Books

- Business Communication ; Sahitya Bhawan Agra (UP)

- E-resources available on internet

Semester II
Session: 2024-2025

Name of Program	UG (Single Major)	Program Code	SE
Name of the Course	Digital Fluency in Business	Course Code	24COM402SE01
Hours per Week	3	Credits	3
Maximum Marks	50	Time of Examinations	3

Note:
The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry10marks each.

Course Learning Outcomes (CLO):
CLO 1: Understand data transmission concepts, communication systems, and computer networks, including LAN, MAN, and WAN.
CLO 2: Explore e-commerce features, types, and e-payment systems, including their benefits, limitations, threats, and security schemes.
CLO 3: Develop skills in using Excel spreadsheets for data entry, editing, formatting, calculations, sorting, filtering, and chart creation.
CLO 4: Learn to create, edit, format, and enhance presentations using PowerPoint, including text, graphics, views, and animation effects.

Unit 1: DATA TRANSMISSION &COMPUTER NETWORK Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle. Communication: Basic elements of a Communication System, Forms of Data Transmission, Data transmission speed, Modes of Data Transmission: Analog and Digital data transmissions, Data Transmission Media; Wire-wireless, Microwave, Fiber-optics, Communication Satellites. Computer Network, Advantages of Networking, Types of Computer Networks- LAN, MAN and WAN, Public and Private Network, Network Topologies.
Unit 2: E-COMMERCE AND E-PAYMENT SYSTEMS Meaning, Features and Benefits of E-Commerce. E-Commerce VS Traditional Commerce, Need for E-Commerce, Elements and Applications of E-Commerce, Types of E-Commerce System: B2B, B2C,C2C,C2B,B2G and G2C. Meaning of E – Payment System. E - Payment System VS Traditional Payment System. Types of E- Payment Systems - Electronic Clearing Services, Credit and Debit Card Payments, Contactless Cards, Rupay Cards, UPI, RTGS, NEFT, IMPS, E-Money. Benefits and Limitations of E – Payment System, threats and Security Schemes of an electronic Payment Systems.
Unit 3: WORKING WITH EXCEL SPREADSHEET Introduction to Spreadsheets- Features-Components of Worksheet, Menu Bars. Working with worksheets-cells-Entering, editing, moving, copying, cutting, pasting, Inserting and deleting of cells, rows and columns, Basic text and cell formatting - Basic arithmetic calculation - Special paste - Freeze pane - Auto completion of series - Sort and filter - Creating and editing charts, Types of Chart, Print the worksheet. Perform calculations by using the SUM function, MIN and MAX functions, COUNT function, AVERAGE function. Perform logical operations by using the IF function, SUMIF function, AVERAGEIF function.
Unit 4: PRESENTATION FOR BUSINESS Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Title Bar, Menu Bar, Toolbars - Creating a New presentation, Opening and Closing presentation - Save and Save As - Closing presentation, Print Preview - Printing of presentation and Saving a presentation, Cut, Copy and Paste, Font, Color, Style and Size selection, inserting picture, working with different views, graphics in Power Point, Sound effects and Animations effects.

Skill Enhancement Activities: -
    ● Enter class data into rows and columns.
    ● Create Dummy Marks Card in Spreadsheet.
    ● Create Draft profit and Loss and Balance Sheet in Spreadsheet.
    ● Systematically apply various functions on dummy data file.
    ● Prepare a business presentation with various effects.
    Any other activities which are relevant to the course.

References:
    ● Computer Applications in Business, Himalaya Publishing House by Anthony Raj.
    ● Computer Applications in Business, Kalyani Publishers by T.D. Malhotra.
    ● Learning MS-presentation and MS-Excel, by Rohit Khurana.
    ● Excel Formulas and Functions 2020: The Step by Step Excel Guide with Examples on How to Create Powerful Formulas: 1 by Adam Ramirez.
    ● Excel Formulas and Functions: The Step by Step Excel Guide on how to Create Powerful Formulas by Harjit Suman.

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SYLLABI AND SCHEME OF EXAMINATIONS FOR MULTIDISCIPLINARY COURSES FOR UNDER GRADUATE SINGLE MAJOR/MULTIDISCIPLINARY PROGRAMS

Name of the Department	Nomenclature of Multidisciplinary Course (MDC) @ 3 credits	Course Code	Credits Distribution			Total Credits	Workload			Total Workload	Marks				Total Marks
			L	T	P		L	T	P		Theory		Practical		
											Internal	External	Internal	External	
SEMESTER 1															
Commerce	Financial Literacy	24COM401MD01	2	1	0	3	**2**	**1**	**0**	**3**	25	50	0	0	75
SEMESTER 2															
Commerce	Business Documentation	24COM402MD01	2	1	0	3	**2**	**1**	**0**	**3**	25	50	0	0	75
SEMESTER 3															
Commerce	Corporate Governance	24COM403MD01	2	1	0	3	**2**	**1**	**0**	**3**	25	50	0	0	75

L: Lecture; T: Tutorial; P: Practical

Note: A student has to opt for three Multidisciplinary Courses in first three semester from the pool of the courses offered in the disciplines other than those of Major disciplines and Minor disciplines and the one not studied at 10+2 or equivalent

Syllabi for Multidisciplinary Courses

Semester I
Session: 2024-25

Name of Program	B.COM	Program Code	MDC
Name of the Course	Financial Literacy	Course Code	24COM401MD01
Hours per Week	3	Credits	3
Maximum Marks	50	Time of Examinations	3

Note:
The examiner shall set nine questions in all covering the whole syllabus. Question No.1will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry10marks each.

Course Learning Outcomes (CLO):
CLO 1: Understand the significance of financial literacy and the process of financial planning, including the preparation of personal, family, business, and national budgets.
CLO 2: Identify and differentiate between various types of banks and banking products/services, as well as post office savings schemes and services provided by India Post Payments Bank.
CLO 3: Gain knowledge about different life insurance policies, health insurance plans, and property insurance policies, and understand the offerings of post office life insurance schemes.
CLO 4: Familiarize with key terms and concepts used in stock markets, including various types of shares, market indices, and stock market transactions, as well as the taxation on capital gains and mutual funds.

Unit 1: 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; Budget surplus and budget deficit.

Unit 2: BANKING SERVICES AND FINANCIAL SERVICES IN INDIAN POST OFFICE

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts–savings bank account, term deposit, current account, recurring deposit; pan card, address proof, KYC norm; Various types of loans–education loan, consumer durable loan, vehicle loan, housing loan, short term, medium term, long term, microfinance, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Agricultural and related interest rates offered by various nationalized banks; Cashless banking, e-banking, che counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card, app-based payment system, bank draft and pay order; banking complaints and ombudsman.

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikaspatra, NSC, PPF, senior citizen savings scheme, Sukanya samriddhi yojana ; India post payments bank. Money transfer: money order, e-money order. Indian postal order.

Unit 3: INSURANCESERVICES

Life insurance policies: life insurance, term life insurance, endowment policies, pension policies, ULIP, health insurance plans, comparison of policies offered by various life insurance companies, comparison of policies offered by various health insurance companies. Property insurance policies. Post office life insurance schemes: postal life insurance and rural postal life insurance.

Unit 4: STOCKMARKETS–SOMEBASICCONCEPTS

Terms used in stock markets: SENSEX, NIFTY, primary markets, secondary markets, initial public offering (IPO), follow-on public offering (FPO), offer for sale (OFS), block deal, equity shares, preference shares, debentures, bonus shares, dividend, DEMAT account, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, face value, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull, bear, bull market, bear market, risk, stop loss, derivatives, call

References:
Avadhani,V.A.(2019).InvestmentManagement.Mumbai:HimalayaPublishingHousePvt.Ltd.
Chandra,P.(2012).InvestmentGame:HowtoWin.NewDelhi:TataMcGrawHillEducation.
Kothari,R.(2010).FinancialServicesinIndia-
ConceptandApplication.NewDelhi:SagePublicationsIndiaPvt.Ltd.
Milling,B.E.(2003).TheBasicsofFinance:FinancialToolsforNon-
FinancialManagers.Indiana: universeCompany.
Mittra,S.,Rai,S.K.,Sahu,A.P.,&Starn,H.J.(2015).FinancialPlanning.NewDelhi:SagePublicationsIndia Pvt.Ltd.
Zokaityte,A. (2017).Financial LiteracyEducation. London:PalgraveMacmillan.

Name of Program	B.COM	Program Code	MDC
Name of the Course	Business Documentation	Course Code	24COM402MD01
Hours per Week	3	Credits	3
Maximum Marks	50	Time of Examinations	3

Note:

The examiner shall set nine questions in all covering the whole syllabus. Question No.1will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry10marks each.

Course Learning Outcomes (CLO):

CLO 1: Understand the significance of business documentation and its advantages.

CLO 2: Learn to identify, draft, and create various business documents while adhering to necessary precautions.

CLO 3: Gain knowledge of banking documents like cheques, demand drafts, and mutual funds/stock market documents.

CLO 4: Develop the skills to complete account opening forms for different bank accounts and prepare financial instruments like bills of exchange and promissory notes.

Unit 1:

Business Documentation: A Technical Communication Skill, Meaning of Business documents, SOPs, KPI, Advantages of business documentation, Principles of Business Documentation.

Unit 2:

Types of Business Documents, Steps in creating (drafting) business documents, Precautions in drafting business documents. Financial documents: Balance sheet, profit & loss statement, cash flow statement, Tax returns. Board documents: Auditor's report, Directors' report, Committee report. Other major business documents: Partnership deed, Trust deed, Memorandum of Association, Article of Association, Certificate of registration or incorporation, License agreement, Lease agreement, Commercial building safety certificate, Sales deed, No objection certificate, Stamp duty, Employee offer letter, Salary Slip.

Unit 3:

Banking Documents: Cheque, Demand Draft, Withdrawal slip, Pass book, Bank statement, Credit card statement, Pay-in-slip. Mutual Funds and Stock market documents: Key information memorandum, Scheme information document, Statement of additional information, Investment Management Agreement, Prospectus.

Unit 4:

Filing of Account Opening form for different types of Bank Accounts: Saving Bank Account, Current Account, Fix Deposit Account, Term Account

Preparing Bill of Exchange and Promissory Note

References:

• E Books and resources

• Business Communication by Rai and Rai

- Drafting Pleading and Appearances - Taxman
- Document and information by J K Khanna
- Model Business Letters, Emails and Other Business Documents - by Taylor

Note: Latest edition of textbooks and reference Books may be used

SYLLABI AND SCHEME OF EXAMINATIONS
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DISCIPLINE SPECIFIC COURSES OF SINGLE MAJOR PROGRAM/ INTERDISCIPLINARY PROGRAMS IN COMMERCE

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ROHTAK (HARYANA)

SYLLABI AND SCHEME OF EXAMINATIONS FOR DISCIPLINE SPECIFIC COURSES FOR UNDER GRADUATE SINGLE MAJOR/MULTIDISCIPLINARY PROGRAMS

Discipline Specific Courses/ Major Course	Nomenclature of Course	Course Code	Total Credits			Workload			Total Work load	Marks				Total Marks
										Theory		Practical		
			L	T	P	L	T	P		Internal	External	Internal	External	
Semester I														
DSC - A1 @ 4 credits	Financial Accounting	24COM401DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – B1@ 4 credits	Business Statistics	24COM401DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester II														
DSC – A2@ 4 credits	Advance Financial Accounting	24COM402DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC-C2@4 credits	Business Statistical Applications	24COM402DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester III														
DSC – A3 @ 4 credits	Corporate Accounting-I	25COM403DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – B3 @ 4 credits	Cost Accounting	25COM403DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC-C3@4 credits	Business Laws	25COM403DS03	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester IV														
DSC – A4@ 4 credits	Corporate Accounting – II	25COM404DS01	3	1	0	4	3	1	0	4	70	30	0	0	100

DSC – B4 @ 4 credits	Company Laws	25COM404DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – C4 @ 4 credits	Auditing	25COM404DS03	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – D4 @ 4 credits	Project Management	25COM404DS04	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester V															
DSC – A5 @ 4 credits	Income Tax	26COM405DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – B5 @ 4 credits	Entrepreneurship Development	26COM405DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC –C5@ 4 credits	Accounting for Managerial Decision	26COM405DS03	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – D5@ 4 credits	Managerial Economics	26COM405DS04	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester VI															
DSC – A6 @ 4 credits	Income Tax Law & Administration	26COM406DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – B6 @ 4 credits	Financial Management	26COM406DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – C6 @ 4 credits	Goods & Services Tax - Law and Practices	26COM406DS03	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – D6@ 4 credits	Computerized Accounting System	26COM406DS04	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester VII															
DSC – H1 @ 4 credits	Business Research Methods	27COM407DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H2 @ 4 credits	Corporate Taxation	27COM407DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H3 @ 4 credits	Organisational Behaviour	27COM407DS03	3	1	0	4	3	1	0	4	70	30	0	0	100

DSC – H4 @ 4 credits	Business Analytics	27COM407DS04	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H5 @ 4 credits	Accounting for Managerial Decisions	27COM407DS05	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester VIII															
DSC – H6 @ 4 credits	Strategic Financial Management	27COM408DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H7 @ 4 credits	Corporate Tax Planning & Management	27COM408DS02	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H8 @ 4 credits	Marketing of Financial Services	27COM408DS03	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H9 @ 4 credits	Financial Risk Management	27COM408DS04	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H10 @ 4 credits	International Financial Management	27COM408DS05	3	1	0	4	3	1	0	4	70	30	0	0	100
Semester VIII (with Research)															
DSC – H6 @ 4 credits	Fundamental of Econometrics	27COM408DS01	3	1	0	4	3	1	0	4	70	30	0	0	100
DSC – H7 @ 4 credits	Quantitative Techniques in Research	27COM408DS02	3	1	0	4	3	1	0	4	70	30	0	0	100

L: Lecture; T: Tutorial; P: Practical

Syllabi for Discipline Specific Course(s)
Semester I
Session: 2024-25

Name of Program	B.com	Program Code	DSC
Name of the Course	Financial Accounting	Course Code	24COM401DS01
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will beset from all the four units. The examiner will set two questions from each unit out of which the candidate.

Course Learning Outcomes (CLO):

CLO 1: Students will be able to explain the fundamental concepts of financial accounting, including basic terms and Generally Accepted Accounting Principles (GAAP).

CLO 2: Students will develop the ability to differentiate between capital and revenue items and understand the methods and implications of computing depreciation.

CLO 3: To Identify and rectify accounting errors, and prepare final accounts with adjustments.

CLO 4: To Compare manual and computerized accounting systems, understand their advantages and limitations, and source appropriate accounting software, with a focus on accounting for non-profit organizations.

Unit 1: Introduction: meaning, objectives, process, limitations, and basic terms of Accounting; Generally accepted Accounting Principles; Accounting Standard- AS1, Journalizing, Posting, and Preparation of trial balance.

Unit 2: Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of recording depreciation– straight line method and diminishing balance method, change of method. Accounting Standard 10

Unit :3 Accounting Error and Their Rectification**,** Final Accounts with adjustments

Unit 4: Concept of Computerised Accounting System, Comparison between Manual and Computerised Accounting system, Advantages of Computerised Accounting System, Limitations of Computerised Accounting System Sourcing of Accounting Software, Considerations before Sourcing (choosing) an Accounting Software, Accounting for non-profit organizations

References:
- *Goel, D.K., Financial Accounting, Avichal Publishing company, New Delhi*
- *Robert N Anthony, David Hawkins, Kenneth A. Merchant, (2017) Accounting: Text and Cases, Mc Graw-Hill Education, 13thEdition.*
- *S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi, 6th Edition.*
- *SPlyengar (2005), Advanced Accounting, Sultan Chand & Sons, Vol. 1.*
- *Goyal, B. K., & Tiwari, H. N. "Financial Accounting" Taxmann Publication, New Delhi.*
- *Tulsian, P.C. "Financial Accounting" S Chand Ltd., New Delhi.*
- *Monga, J. R. & Bahadur, R. "Financial Accounting: Concepts and Applications" Scholar Tech Press, New Delhi.*

Session 2024-25

Name of Program	B. Com	Program Code	DSC
Name of the Course	Business Statistics	Course Code	24COM401DS02
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3 Hours

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will beset from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

Course Learning Outcome: -

CLO1: Students will be able to explain the meaning, definition, needs, and objectives of statistics, and demonstrate the ability to collect, classify, and tabulate data, as well as present it graphically and diagrammatically.

CLO2: To understand and calculate measures of central tendency and variation, including mathematical and fractional averages, and measures of absolute and relative variations.

CLO3: Students will develop the ability to calculate and interpret moments, skewness, and kurtosis (including Sheppard's corrections), and understand the construction and application of index numbers.

CLO4: To explain the meaning and importance of probability, understand different schools of thought on probability, and calculate probability using the addition, multiplication, and Bayes' theorems, as well as compute mathematical expectations and solve numerical problems involving probability.

Unit :1

Statistics: Meaning, Definition, Needs &Objectives Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

Unit 2:

Measurement of Central Tendency and Variation – Mathematical and fractional averages. Measures of absolute and relative variations.

Unit 3:

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

Unit 4: Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.

References:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand& Co., New Delhi.*
2. *D.N.Elhance, VeenaElhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

Semester II
Session 2024-25

Name of Program	B.com	Program Code	DSC
Name of the Course	Advance Financial Accounting	Course Code	24COM402DS01
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3 Hours

Note:

The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

CLO 1: Understand partnership accounting, including capital and current accounts, profit distribution, goodwill treatment, and changes in profit-sharing ratios due to admission, retirement, or death of partners.

CLO 2: Account for the dissolution of partnerships, including Garner vs. Murray principles, and prepare branch (including foreign branch) and departmental accounts.

CLO 3: Apply accounting procedures for hire-purchase and instalment systems (excluding hire purchase trading accounts) and manage royalty accounts.

CLO 4: Generate computerized accounting records using TALLY software, and create reports such as cash books, ledger accounts, trial balances, profit & loss accounts, and balance sheets using a computerized accounting system.

Unit 1:

Definition and Features of Partnership Accounts, Partners' Capital and Current Accounts, Profit and Loss Appropriation Account, Treatment of Goodwill in Partnership Accounts, Change in Profit Sharing Ratio, Admission of a Partner, Retirement of a Partner, Death of a Partner.

Unit 2:

Dissolution of Partnership including Garner vs Murray excluding Gradual Realization, Branch Accounts (including Foreign Branch) and Departmental Accounts.

Unit 3:

Hire- Purchase and Instalments Excluding Hire Purchase Trading Account, Royalty Accounts

Unit 4:

Computerized accounting by using TALLY accounting software, Generating Reports by using computerized accounting system- Cash Book; Single column and with Bank Column; Ledger Accounts, Trial Balance, Profit & Loss Account, Balance Sheet

References:

Shukla, M. C..Grewal, T. S., & Gupta, S. C. Advanced Accounts. Vol.-I." Sultan Chand Publishing, New Delhi.

Goel, D. K., Financial Accounting, Avichal Publishing company, New Delhi.

S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House,

NewDelhi, 6thEdition.
Gupta R.L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons.
Shukla M. C., Grewal T.S. and Gupta S. C.; Advanced Accounts, S. Chand and Company, New Delhi.

Name of Program	B.com	Program Code	DSC
Name of the Course	Business laws	Course Code	24COM402DS02
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3 Hours

Note:

The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

CLO 1: Understand the concept of contracts, including their types and essentials for validity.

CLO 2: Learn about void agreements, discharge of contracts, and legal remedies.

CLO 3: Explore the Sale of Goods Act, including contracts of sale, conditions, warranties, and rights of unpaid sellers.

CLO 4: Gain knowledge of the Foreign Exchange Management Act and its key features in business transactions.

Unit 1: The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, Contingent contracts.

Unit 2: Void agreements, Discharge of contract – modes of discharge including and its remedies. Contract of Indemnity & Guarantee, Quasi–contracts.

Unit 3: 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 contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit 4 : The Foreign Exchange Management Act- salient features of FEMA

References:

M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.

N.D.Kapoor, Merchantile Law, Sultan Chand & Co., New Delhi.

Akhileshwar Pathak, Legal Aspects of Business, Tata McGraw Hill Education Private Limited, New Delhi.

Name of Program	B.com	Program Code	DSC
Name of the Course	Business Statistical Applications	Course Code	24COM402DS02
Hours per Week	4	Credits	4
Maximum Marks	70	Time of Examinations	3 Hours

Note:

The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 14 marks each.

Course Learning Outcomes (CLO):

CLO1: Students will understand the concepts of binomial, Poisson, and normal distributions and their applications in probability theory.

CLO2: To Learn the meaning, significance, types, and methods of correlation analysis, including the coefficient of determination. Understand regression analysis, its equations, lines, and the standard error of estimate. Differentiate between correlation and regression analysis.

CLO3: To Gain knowledge about time series analysis, including its components, models, and trend analysis techniques like second-degree parabola and exponential formula. Learn about the measurement of seasonal, cyclical, and irregular variations, and understand shifting the trend origin.

CLO4: Students will understand the concept of statistical decision theory, including expected opportunity loss and optimal decision-making using maximin, minimax, and Bayes' principle with prior, pre-posterior, and posterior analysis. Learn about statistical quality control methods.

Unit 1:

Probability Distribution: Binomial, Poisson & Normal distribution

Unit 2:

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

Unit 3:

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting the trend origin.

Unit 4 :

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

References:
1. Dr.S.P.Gupta, Statistical methods, S.Chand& Co., New Delhi.
2. D.N.Elhance, VeenaElhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.