AC NO. 24.06.2024

Bunts Sangha's
S.M. Shetty College of Science, Commerce and Management Studies (Autonomous)
(Permanently Affiliated to University of Mumbai)

National Education Policy (NEP) 2020

Bachelor of Commerce

(Programme Code: SMSUGCA01)

First Year Course Structure

Semester I & II Syllabus

(To be implemented from the Academic Year 2024-2025)

Approved in the Governing Body held on 28.06.2024

About the Programme

Introduction:

B.Com. is a three-years undergraduate degree programme. The three years are spread over six semesters, i.e., each year has two semesters.

The programme enables students to have good fundamental knowledge of Accounting, Economics, Taxation, Statistics, Auditing, Cost Accounting, Finance and in addition the Management subjects. The B.com course is challenging and yet very rewarding to students with high career aspirations. It also builds competence and confidence among students to pursue and complete professional courses such as CA, CFA, CMA, CS etc.

Aims and Objectives:

- To provide conceptual knowledge and application skills in the domain of Commerce.
- To nurture and foster innovative thoughts of Accounts.
- To sharpen the students' analytical and decision-making skills.
- To provide a good foundation to students who plan to pursue professional courses like CA, CMA, CS, CFA, MBA etc.
- To make students future ready in the field of Accounting and Finance for the Corporate Industry.
- To develop entrepreneurship abilities and managerial skills in students so as to enable them to establish and manage their own business establishments effectively.

PROGRAMME OUTCOME
BACHELOR OF COMMERCE

	Programme Outcome
PO1	To apply the knowledge of accounting and technical skills in the core courses.
PO2	Develops the skill to think critically on abstract concepts of accounting.
PO3	Impart various skills like accounting skills, managerial skills, communication skills etc.
PO4	To gear up with updated knowledge in implementing business practices.
PO5	To prepare students for post graduate studies and to achieve success in their professional careers.

	Programme Specific Outcome
PSO1	Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretaryship, Teaching, Stock Agents, Administrative in charge, Finance Positions, Marketing Executives, Government Employment etc.
PSO2	Enables learners to pursue different Professional examinations like CA, CS, CAT, CMA, MPSC, UPSC etc.
PSO3	Promotes to move further towards higher education and research in the field of Commerce, Management and Accounting.
PSO4	Imbibes amongst students the qualities to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business startup.
PSO5	Learners will acquire skills like effective communication, decision making, critical thinking and problem solving in day-to-day business organization.

BACHELOR OF COMMERCE

FIRST YEAR SEMESTER -I
COURSE STRUCTURE

COURSE CODE	COURSE TITLE	COURSE CREDIT
MAJOR MANDATORY (CORE) *VERTICAL A*		
UBCS1.1	Financial Accounting – I	02
UBCS1.2	Principles of Management	02
UBCS1.3	Commerce - I (Business & Entrepreneurship)	02
OPEN/ GENERIC ELECTIVE (OE/GE) *VERTICAL B*		
UOE1.2	Sustainable Tourism – I	02
UOE1.6	Quantitative Methods – I	02
VSC (VOCATIONAL SKILL COURSES) *VERTICAL C*		
UBCS1.4	Social Media Marketing	02
SEC (SKILL ENHANCEMENT COURSE) *VERTICAL D*		
UBCS1.5	Legal Aspects in Business: Theory & Practice - I	02
AEC (ABILITY ENHANCEMENT COURSE) *VERTICAL E*		
UBCS1.6	Business Communication – I	02
VEC (VALUE EDUCATION COURSE) *VERTICAL E*		
UBCS1.7	Environment & Eco System	02
IKS (INDIAN KNOWLEDGE SYSTEM) *VERTICAL E*		
UBCS1.8	Trade and Commerce in Precolonial India	02
CO-CURRICULAR (CC) *VERTICAL F*		
UCC1.1	Cultural/ Sports/ Yoga/ Gender Sensitization/ NSS/ DLLE	02
TOTAL CREDITS		**22**

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.1					
Name of the Course	Financial Accounting-I (MAJOR)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	The learner will be able to compute the valuation of inventory as per Accounting Standards 2.
LOC2	The learner will be able to figure out the impact of inter-departmental transfers and prepare the final accounts of the departmental store.
LOC3	The learner will be able to calculate the profit/loss of the manufacturing firm and prepare its final accounts.

Learning Outcomes of the Course

Sr. No.	Outcomes
	COURSE OUTCOMES: After completing the course, the student shall be able to:
CO1	Define Accounting Standards, Inventory valuation, Departmental Accounts, Final Accounts (Level 1: Remembering)
CO2	Classify the capital and revenue, expenditure and receipts and outline the Accounting Standards, analyze and compare the FIFO System with Weighted Average Inventory System. (Level 2: Understanding)
CO3	Employ the principles of departmental accounting involving expenses and interdepartmental transactions while preparing the final accounts of the departmental store. (Level 3: Applying)
CO4	Evaluate the Final Accounts of Manufacturing Concern. (Level 4: Evaluating)

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Module. No	Details	No. of Lectures
1	**Accounting standards issued by ICAI and Inventory valuation**	**10**
	Accounting standards:	
	Concepts, benefits, procedures for issue of accounting standards	
	Various Accounting Standards:	
	AS – 1: Disclosure of Accounting Policies:	
	Purpose, Areas of Policies, Disclosure of Policies, Disclosure of Change in Policies, Illustrations	
	AS–2: Valuation of Inventories (Stock):	
	Meaning, Definition, Applicability, Measurement of Inventory, Disclosure in Final Account, Explanation with Illustrations	
	AS – 9: Revenue Recognition:	
	Meaning and Scope, Transactions excluded, Sale of Goods, Rendering of Services, Effects of Uncertainties, Disclosure, Illustrations	
	Inventory Valuation:	
	Meaning of inventories Cost for inventory valuation	
	Inventory systems: Periodic Inventory system and Perpetual Inventory System Valuation: Meaning and importance	
	Methods of Stock Valuation as per AS – 2: FIFO and Weighted Average Method.	
2	**Final Accounts of Manufacturing Concern**	**10**
	Expenditure: Capital, Revenue	
	Receipts: Capital, Revenue	
	Adjustment and Closing Entries	
	Final accounts of Manufacturing concerns	
3	**Departmental Accounts**	**10**
	Introduction and meaning.	
	Basic Principles of Departmental Accounts.	
	Allocation of Expenses.	
	Inter-Departmental Transfers at Cost / Invoice Price.	
	Preparation of Final Accounts.	
	TOTAL	**30 Lectures**

Reference Books:

1. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi

2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi

3. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi

4. Compendium of Statement & Standard of Accounting, ICAI

5. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai

6. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai

7. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

8. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

9. Financial Accounting by Dr. Sharda Gangwar & D. K. Gangwar, Himalaya Publishing House, Mumbai

10. Basic Financial Accounting by Jawahar Lal, Himalaya Publishing House, Mumbai

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignment/Case Studies	5 Marks		
3) Active Class Participation	5 Marks	40%	8
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Full Length Practical Question: (From Module I)	
	A.		10
		OR	
	B.		
2)		Full Length Practical Question: (From Module II)	
	A.		10
		OR	
	B.		
3)		Full Length Practical Question: (From Module III)	
	A.		10
		OR	
	B.		

Note: Practical Question of 10 marks may be divided into two sub questions of 5 + 5 Marks.

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.2					
Name of the Course	Principles of Management-I (MAJOR)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To enable the learners to understand the basic concepts & functions of management
LOC2	To acquaint the learners with the theoretical perspective of management & its practical applications.

Learning Outcomes of the Course

Sr. No.	Outcomes
	COURSE OUTCOMES: After completing the course, the student shall be able to:
CO1	Learners will remember & understand the basic concepts of management. (Level 1: Remembering)
CO2	Illustrate the Contribution of F. W Taylor, Henri Fayol, Elton Mayo, Henry Mintzberg and C.K. Prahalad (Level 2: Understanding)
CO3	Learners can apply & strategically analyze the domains of managerial practices (Level 3: Apply & Level 4: Analyze)

SYLLABUS

Module. No	Details	No. of Lectures
1	**Introduction to Management**	**10**
	a. Concept, Nature & Features of Management – 6M's of Management, Need for management in business & non-business organizations b. Functions of Management - Levels of Management – Management Competencies & Skills, Managerial Roles	
2	**Evolution of Management Thought**	**10**
	a. Peter Drucker's Analysis Thoughts b. Scientific Management Theory by F.W Taylor c. Administrative Management Theory by Henri Fayol d. Human Relations Theory by Elton Mayo & e. Hawthorne Experiments - Henry Mintzberg f. C.K. Prahalad: Modern Management Guru	
3	**Social and Ethical Issues in Management**	**10**

	a. Ethical Issues in Business
	  Recognizing Ethical Issues in Business
	  Ethical Awareness
	  Making Decisions about Ethical Issues
	  Improving Ethical Behaviour in Business
	b. Social Issues in Business
	  The nature of Social Responsibility
	  Social Responsibility issues
	  Relations with owners and Shareholders
	c. Environmental Issues
	  Role of Business in Environmental Pollution, Managerial Ethics	

	TOTAL	**30 Lectures**

Reference Books:
1. Principles of Management , P C Tripathi & P N Reddy , Tata Mc Graw Hill
2. Principles of Management , Ramesh B Rudani , Tata Mc Graw Hill
3. Principles of Management, Dr.Neeru Vasishth, Taxmann Publication
4. Principles of Management , Ramasamy , Himalya Publication , Mumbai
5. Management Text & Cases , VSP Rao , Excel Books, Delhi
6. Management Concepts and OB , P S Rao & N V Shah , Ajab Pustakalaya
7. Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
8. Principles of Management-Text and Cases –Dr..M.Sakthivel Murugan, New Age Publications
9. Management: Principles and Applications. Kumar, Pardeep. JSR Publication House LP, Delhi.
10. Management Today Principles & Practice- Gene Burton, Manab Thakur, Tata Mc Graw Hill, Publishing Co. Ltd.
11. Management – James A.F. Stoner, Prentice Hall, Inc .U.S.A.
12. Management: Global Prospective –Heinz Weihrich & Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
13. Essential of Database Management Systems –Alexis Leon, Mathews Leon Vijay Nicole, Imprints Pvt Ltd.

14. Principles and Practices of Modern Management, Pankaj Madan & Ashutosh Priya, Global Vision Publishing House

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 arks		
2) Assignment/Case Studies	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.3					
Name of the Course	COMMERCE-I (Business & Entrepreneurship) (MAJOR)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To make students aware of various forces that drive and shape business.
LOC2	To Understand the dynamic nature of the business environment and role of international trade in the global economy
LOC3	To help self-driven students in understanding the fundamentals of Entrepreneurship Development

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	To Understand the fundamental concepts and principles of business, including its definition, scope, and significance in society. (LEVEL II & IV)
CO2	To Identify and analyze the internal and external factors that constitute the business environment, including economic, social, political, technological, legal, and environmental aspects. (LEVEL II & IV)
CO3	Develop entrepreneurial mindset and skills such as problem-solving, decision-making, networking, and resource management. (LEVEL III)

SYLLABUS

Module. No	Details	No. of Lectures
1	**INTRODUCTION TO BUSINESS**	**10**
	1. Introduction: The concept of Business, Functions, Scope and Significance, and Traditional and Modern Concepts. Challenges faced by Businesses in India. 2. Objectives of Business: Classification of Business Objectives, Reconciliation of Economic and Social Objectives. 3. Strategic Alternatives in Changing Scenarios: Restructuring and Turnaround. 4. Recent Trends in Business, VUCA World and its Impact on Business.	
2	**BUSINESS ENVIRONMENT**	**10**
	1. Introduction: Concept and Importance of Business Environment, Interrelationship between Business and Environment 2. Constituents of Business Environment: Internal and External Environment 3. International Environment – Current Trends in the World 4. International Trading Environment – WTO and Trading Blocs and their Impact on Indian Business.	
3	**TRODUCTION TO ENTREPRENEURSHIP**	**10**
	1. Introduction: Concept and Importance of Entrepreneurship 2. Factors Contributing to Growth of Entrepreneurship, Entrepreneur and Intrapreneur 3. Indian Startups 4. Women Entrepreneurship 5. Theories of Entrepreneurship 6. Role of Socio-Economic Environment 7. Meaning and concept of E-cells, significance of E-cell, various activities conducted by E-cell	
	TOTAL	**30 Lectures**

Reference Books:
4) Entrepreneurial Development by S.S. Khanka S. Chand Publishing, 2006
5) A complete guide to successful Entrepreneurship by Pandey G. N. Vikas Publishing House
6) Business Organisation Management Maheshwari, Rajendra P, Mahajan, J.P., International Book House
7) Business Organisation, Maheshwari, Rajendra P, Mahajan, J.P., International Book House
8) Introduction to Commerce, Vikram, Amit, Atlantic Pub.
9) A Course Book On Business Environment, Cherunilam,Francis, Himalaya Pub.
10) Business Environment, Cherunilam,Francis, Himalaya Pub.
11) Essentials of Business Environment by K. Aswathappa
12) Business Organisation and Management by Y.K. Bhushan and S.M. Seth
13) Business Environment by C.B. Gupta
14) Business Environment and Law by K. Aswathappa
15) Entrepreneurship Development by S.S. Khanka
16) Entrepreneurship: Concepts and Cases by S. Bhat and V. Srivastava

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic-based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE)
Evaluation Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	
	A.		10
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	
	A.		10
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	
	A.		10
	B.		
	C.		

Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

Name of the Programme	Bachelor of Commerce					
Course Code	UOE1.2					
Name of the Course	Sustainable Tourism - I (OE)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To comprehend learners about the fundamental ideas of tourism.
LOC2	To understand the cultural, economic, and environmental dimensions of sustainability.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Understand the concept and the principles of sustainable development and their application in tourism. (Level II)
CO2	Evaluate the role of global organizations in promoting environmental sustainability in tourism. (Level VI & V)
CO3	Identify the key stakeholders involved in sustainable tourism and their roles. (Level I & IV)

SYLLABUS

Module. No	Details	No. of Lectures
1	**Introduction to Tourism**	**10**
	- Meaning of Tourism & Tourist - Features of Tourism - Purpose of Tourism - Factors Influencing growth of Tourism - Classification of Tourism - Types of Tourism - Tourism Marketing- Meaning, Objectives of Tourism Marketing - Importance of Tourism Marketing - Problems of Tourism Marketing.	
2	**Ecotourism & Sustainable Tourism-I**	**10**
	- Introduction to Sustainable Tourism - Relationship between Tourism and the Environment - The Global Environment - Definitions and Worldviews of Sustainability and Sustainable Tourism	
3	**Ecotourism & Sustainable Tourism-II**	**10**
	- Sustainable Development Principles and Frameworks (i.e., UN Sustainable Development Goals) - Environmental Stewardship concepts (i.e., Natural Capital, Ecosystem Services, Biodiversity, Climate Change, Natural Resources)	
	TOTAL	**30 Lectures**

Reference Books:
1. Tourism Marketing- Manjula Chaudhary, New Delhi: Oxford University Press
2. Marketing for Hospitality and Tourism- Prasanna Kumar, McGraw Hill Education
3. Marketing for Hospitality and Tourism- Philip Kotler et al., New Delhi: Prentice Hall
4. Christopher Holloway.T, "The Business of Tourism", Pearson Education Ltd., England, 1998.
5. Rob Davidson, "Tourism", ELBS – Pitman Publishers Pvt. Ltd., London, U.K., 1993
6. Holloway and Robinson, Marketing for tourism, Longman publisher, London
7. Keller& Kotler (2009); Marketing Management, Pearson Prentice Hall, New Delhi
8. Dasgupta, D. (2011). Tourism Marketing. UP: Dorling kindersley (India) Pvt. Ltd.
9. Grewal, D., & Levy, M. (2008). Marketing . New Delhi: Tata McGraw Hill Publishing company Limited.
10. Kotler (Published by Prentice-Hall, Inc. (1984))
11. Rajan Saxena (Tata McGraw-Hill Education, 2005 Tata McGraw-Hill Education, 2005)
12. Preveen Sethi " Handbook of Sustainable Tourism", Anmol Publication.Ltd.
13. P.C Sinha " Ecotourism and Mass Tourism" , Anmol Publication.Ltd.
14. Mowforth "Tourism And Sustainability" Routh Vidya Publisher.
15. Mukesh Range & Devesh Nigam "New Approaches in Tourism Management", Abhijit Publications

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	
	A.		10
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	
	A.		10
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	
	A.		10
	B.		
	C.		

Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

Name of the Programme	Bachelor of Commerce					
Course Code	UOE1.6					
Name of the Course	Quantitative Methods - I (OE)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To develop the ability of understanding, analyzing, synthesizing, evaluating and drawing conclusions in order to solve mathematical and statistical problems and cultivate logical reasoning skills.
LOC2	To enable effective and efficient decision-making abilities and optimizing the impact of business strategies.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Recall and demonstrate the concepts of Statistics and financial Mathematics.
CO2	Analyze data using Statistical tools such as measures of central tendencies and drawing inferences using decision theories in business.
CO3	Apply and evaluate the mathematical knowledge such as shares, mutual funds in solving real world problems.

SYLLABUS

Module. No	Details	No. of Lectures
1	**SHARES & MUTUAL FUNDS**	10
	Shares: Concept of share, face value, market value, dividend, equity shares, preferential shares (concept only), bonus shares (concept only), split of shares (concept only) Simple examples. **Mutual Funds:** Simple problems on calculation of Net income after considering entry load, dividend, change in Net Asset Value (N.A.V.) and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). ***Experiential learning of above-mentioned topics using MS Excel.**	
2	**SUMMARY ASSESSMENT TECHNIQUES**	10
	Measures of Central Tendency Concept of central tendency of data. Requirements of good measure. For Raw Data, Grouped Frequency Data **Mathematical averages:** Arithmetic mean (Simple, weighted mean, combined mean), Geometric mean (Concept only), Harmonic mean (Concept only). **Locational averages:** Median and Mode **Partition Values:** Quartiles, Deciles and Percentiles. Merits and demerits of different measures & their applicability. **Measures of Dispersion** Concept of dispersion. Requirements of good measure. Absolute and Relative measures of dispersion: Range, Quartile Deviation, Standard deviation, Variance	
3	**DECISION THEORY**	10
	Decision making situation, Decision maker, Courses of Action, States of Nature, Pay-off and Pay-off matrix, Decision making under uncertainty, Maximin, Maximax, Minimax regret and Laplace criteria; simple examples to find optimum decision. Formulation of Payoff Matrix. Decision making under Risk, Expected Monetary Value (EMV), Expected Opportunity Loss (EOL); Practical Examples, Decision Tree: Concepts and Simple Examples.	
	TOTAL	**30 Lectures**

Reference Books:

1. Quantitative Techniques in Management by N. D. Vohra, Tata McGraw Hill Education Pvt. Limited, July 2017.
2. Statistics for Management - Lovin R. Rubin D.S, (Prentice Hall of India), 2017
3. Modern Business Statistics – Anderson, Sweeney, Williams, South Western, May 2005.
4. Statistical Methods by Dr. S.P. Gupta, S. Chand & Sons Co., January 2021
5. Quantitative Techniques of Decision Making, Anand Sharma, Himalaya Publishing House, October 2017.
6. Business Mathematics & Statistics, B Aggarwal, Ane Book Pvt. Limited, December 2019.
7. Fundamentals of Applied Statistics: S G Gupta and V K Kapoor, Sultan Chand & Co,2014
8. Business Mathematics: A P Verma, Asian Books Pvt.: Limited, 2009
9. Business Mathematics: D C Sancheti & V K Kapoor, Sultan Chand & Sons, 2012
10. Quantitative Methods- By S. Saha and S. Mukerji, New Central Book Agency, January 2002.

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the two exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.4					
Name of the Course	Social Media Marketing (VSC)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	50	SEE	00	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To familiarize the learners with concepts of Digital Marketing, Social Media and Social Media Marketing.
LOC2	To enable learners to have in-depth knowledge of various platforms of Social Media Marketing; and to get practical insights of the uses and success-rate of each platform in order to grow a business.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Select and compare various social media platforms for business social media marketing. [LEVEL I and II]
CO2	Identify and Examine the activities of Digital Marketing. [LEVEL III and IV]
CO3	Assess and Evaluate the performance of a current Ad Campaign on a platform; and Design and Develop an Ad campaign for better results. Estimate and analyse the risk and return associated with investment by applying techniques of leverage [LEVEL V and VI]

SYLLABUS

Module. No	Details	No. of Lectures
1	**Introduction to Marketing and Social Media Marketing**	**10**
	1. Concept of Marketing, The 7P's of Marketing Mix, Social Media, and Marketing on Social Media 2. Evolution of Social Media Marketing 3. Importance of Social Media and Social Media Marketing for Business 4. Various social media platforms (Ex: Instagram, Facebook, YouTube, LinkedIn, Twitter, etc.) Uses and Application for Business 5. Do's And Don'ts for Social Media Marketing	
2	**Digital Marketing Activities**	**10**
	1. Concept 2. SEO 3. SEM/PPC 4. Digital Marketing Channels: Instagram, Facebook, YouTube, LinkedIn, Twitter, etc. 5. Understanding Audience Demographics and Content Curation and Creation 6. Influencer Marketing 7. Laws on Social Media Marketing in India- Information Technology Act, 2000	
3	**Social Media Marketing Strategy Development**	**10**
	1. Designing Ad Campaigns for a product or service on Social Media: Example: Instagram, Facebook, YouTube, LinkedIn, Twitter, etc.- Setting campaign objectives, defining target audiences, designing ad creative, and monitoring campaign performance. 2. Create a social media content calendar including post topics, dates, times, and platforms. 3. Analyzing successful social media campaigns 4. Decide the best platform for Advertising as per product/service, target audience, and reach of the platform. 5. Social Media Analytics Tools -Google Analytics 6. Emerging trends in Social Media 7. Use of AI in Marketing	
	TOTAL	**30 Lectures**

Reference Books:
1. The Essential Social Media Marketing Handbook - Martin, Gail Z, Rupa Publications - 2009
2. Social Media Marketing - Tuten, Tracy L, Sage Publications - 2015
3. The Essential Social Media Marketing Handbook - Martin, Gail Z, Rupa Publications - 2018
4. Social Media Marketing 2024: Mastering New Trends & Strategies for Online Success- Robert Hill
5. Social Media Marketing All-in-One For Dummies, Jan Zimmerman

Scheme of Evaluation Pattern
Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	30 Marks		
2) Assignments/Case Studies/Topic based activities	10 arks	40%	20
3) Active Class Participation	10 Marks		
Total	**50 Marks**		

Note: Learner must be Present in all the exam components

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.5					
Name of the Course	Legal Aspects in Business: Theory and Practice – I (SEC)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To help the students to understand the fundamental legal principles on basic legal knowledge of business transactions.
LOC2	To help the students to evaluate the concepts of all various laws in context to business
LOC3	To make the students analyze the object behind sale, and the benefits and rights of the consumers and how to protect them from unfair competition through legal remedy and its process.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Define and identify the fundamental legal principles on basic legal knowledge to business transactions
CO2	Interpret the various kinds of laws and the concepts of Contract act, Consumer Protection Act, Competition Act.
CO3	Apply and examine relevant rules regarding different laws and the concepts of Contract act, Consumer Protection Act, Competition Act, Negotiable and Sale of Goods Act.

SYLLABUS

Module. No	Details	No. of Lectures
1	**MODULE 1:- Contract and Special Contract**	**10**
	● Meaning And Nature of Contract, Offer / Proposal (Definition, Communication, Revocation, ● General/Specific Offer, Invitation to Treat), Acceptance (Definition, Communication, Revocation, Tenders / Auctions). ● Types of Contracts ● Consideration (Definition, Essentials, Privity of Contract), Capacity to Enter into a Contract (Minor's Position, Nature / Effect of Minor's Agreements) ● Capacity, Validity, Discharge and Performance and Remedies of Contract ● Indemnity And Guarantee/Bailment and Pledge ● Drafting and Pleading	
2	**MODULE II :- Consumer Protection Act and Competition Act**	**10**
	● Consumer Protection Act: Salient Features, Limitations and Guidelines for filing Consumer Complaint, Rights of Consumer ● Competition Act: Salient Features, Anti-Competitive Agreements, Abuse of Dominant Position ● Drafting and Pleading	
3	**MODULE III :- Negotiable Instrument Act and Sales of Goods Act**	**10**
	Contract of Sale: Nature and Definition, Conditions and Warranties, Transfer of Property and Title, Performance of the Contracts, Rights of Unpaid Seller, Suit for Breach of Contract. Negotiable Instrument Act: Salient Features, Kinds of Negotiable Instruments, Holder and Holder in Due Course Drafting and Pleading	
	TOTAL	**30 Lectures**

Reference Books:

1. Pollock and Mulla, Indian Contract Act
2. Avtar Singh, Indian Contracts Act
3. Bimal N. Patel, Dolly Jabbal, Prachi V. Motiyani, Banking Law and Negotiable Instruments Act, (2015).
4. O.P. 'Faizi' & Ashish Aggarwal, Khergamvala on The Negotiable Instruments Act (20h ed., 2008) PL. Subramanian Snow White Publications Pvt. Ltd Books
5. R.K. Bangia, Sales of Goods Act, 1930
6. Dr H K Saharay Consumer Protection Law
7. Avtar Singh, Sales of Good Act
8. Desai, T.R., Law of Contracts and Partnership sale of good Act
9. Anirudh Wadhwa (Reprint 2022) Mulla - The Indian Contract Act
10. N. D. Kapoor Elements of Mercantile Law

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE)
Evaluation Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.6					
Name of the Course	Business Communication (AEC)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	Provides a comprehensive coverage of the various concepts and cardinal principles of Business Communication. A conscious coverage of most of the topics on business communication prescribed for students of commerce and professional courses.
LOC2	Provides techniques and skills of communicating effectively, both orally and in writing.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Learners will be able to understand the concept and the structure of the Communication Process.
CO2	Learners will be able to evaluate the various factors due to which a communication can be made complete and effective.
CO3	Learners will be able to enhance written and oral communication skills through various creative group activities, develop effective writing skills to write in a concise, persuasive and audience-centric manner.

SYLLABUS

Module. No	Details	No. of Lectures
1	**Communication Theory.**	**10**
	Role of Communication in Business- Definitions- Objectives of communication- Forms of Communication in Business- Process of Communication- Types Of Communication (Formal and Informal)	
2	**Making Communication Effective**	**10**
	Verbal communication- Oral and Written-Attributes of Oral and Written Communication-Channel of Written and Oral Communication. **Non-Verbal Communication-**Body Language, Facial Expressions, Postures and Gestures, Appearance (Dressing), Space, Paralanguage (Voice). Barriers of Communication. **Listening Skills-** Process of Listening- Types of Listening- Importance of Listening Skills.	
3	**Written Communication.**	**10**
	C's of Effective Letter Writing- Business Letters- Planning the Content- Layout of the letter- Parts of the Letter. Personnel Correspondence- Preparing Bio Data, Application Letter, Letter of Recommendation, Letter of Resignation.	
	TOTAL	**30 Lectures**

Reference Books:

1. Business Communication by Urmila Rai, S.M. Rai.
2. Business Communication by RK Madhukar
3. Soft Skills For Everyone, Jeff Butterfield.
4. Power by Jeffrey Pfeffer.
5. The Art and Science of Business Communication by P.D. Chaturvedi, Mukesh Chaturvedi.

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Sub-components	Maximum Marks	Conditions for passing
1) Fieldwork-based project work and report or assignment or presentation or report- writing or article/ book review or topic- based activity	10	a) A learner must be present for each of the sub-components. b) The subtotal of both the sub-components must be minimum **08 marks**
2) MCQ Based Test	10	
Total	20	

Note: Learner must be Present in all the two exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.7					
Name of the Course	Environment & Eco System (VEC)					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	The objective of the course is to familiarize the learner with the concept of environment, ecosystem & sustainable use of resources.
LOC2	The course provides knowledge & awareness about current challenges in managing environmental aspects.

Learning Outcomes of the Course

Sr. No.	Outcomes
	COURSE OUTCOMES: After completing the course, the student shall be able to:
CO1	To understand the basic concept of environment, various components and energy transfer
CO2	To classify different types of resources and to gain knowledge about the concept of sustainable development
CO3	Learn about urban areas and problems associated with urbanization and migration and to familiarize the concept of Urban Heat Island

SYLLABUS

Module. No	Details	No. of Lectures
1	**Environmental Ecosystem**	**10**
	- Definition, Scope, and Component of Environment - Concept of Ecosystem- Components, Structure, Function and Types - Food Chain, Food Web, and Ecological Pyramid - Man and Environment Relationship - Importance and Scope of Environmental Studies	
2	**Resources and its Sustainable Use**	**10**
	- Resources-Definition, Classification, Factors Influencing Resource Utilisation, Conservation Methods. - Types of Resources- Conventional and Non – Conventional - Water, Forest and Energy Resources - Introduction, Problems and it's Sustainable Use - Resource Utilisation and Sustainable Development	
3	**Urbanization and Environment**	**10**
	- Urbanization - Concept and its Causes - Migration - Concept, Types, and Its Causes - Problems of Migration and Urban Environment- Changing Land Use, Crowding and Stress on Urban Resources, Degradation of Air and Water, Loss of Soil Cover, Impact on Biodiversity - Urban Heat Island - Emerging Smart Cities and Safe Cities in India - Sustainable Cities	

Reference Books:
1. Ecology and Environment, P.D. Sharma
2. Fundamentals of ecology, Eugene P. Odum , Gary W. Barrett
3. Environment and sustainable development, M.H. Fulekar, Bhavana Pathak, R. K. Kale
4. Renewable energy technologies for energy efficient sustainable development, Arindam Sinharoy, Piet N. L. Lens
5. Migration and Urbanization (Local solutions for Global Economic Challenges) Denis Ushakov
6. Urbanization in India (Challenges, opportunities and way forward), Isher Judge Ahluwalia, Ravi Kanbur, P.K. Mohanty

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignment/Case Studies	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	
	A.		10
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	
	A.		10
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	
	A.		10
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS1.8					
Name of the Course	Trade and Commerce in Precolonial India (IKS)					
Name of the Board of Studies	Economics					
Semester	I					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	50	SEE	*00*	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To evaluate the historiography of precolonial Indian trade and commerce, including primary sources such as travel accounts, inscriptions, economic treatises, and archaeological evidence, and the challenges of interpreting them.
LOC2	To explore the major trade routes within India and with other regions such as Central Asia, Southeast Asia, the Middle East, and Europe, including the Silk Road and maritime routes.
LOC3	To evaluate the historiography of precolonial Indian trade and commerce, including primary sources such as travel accounts, inscriptions, economic treatises, and archaeological evidence, and the challenges of interpreting them.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Demonstrate a comprehensive understanding of the socio-economic and political landscape of precolonial India, including the major empires and kingdoms.
CO2	Analyze and evaluate the key trade routes and networks connecting precolonial India with other regions their significance in facilitating the exchange of goods, ideas, and cultures
CO3	Evaluate the market structures and institutions that governed trade and commerce in precolonial India.

SYLLABUS

Module. No	Details	No. of Lectures
1	**Introduction to Precolonial India**	**10**
	a. Historical overview of Precolonial India Economic life of Indus people- Vedic age- Epic age- Mauryas-Sangam age- Guptan age- Medieval India. **b. Trade routes and networks** Silk Route and maritime routes-Overland trade with Central Asia and China- Maritime trade with Southeast Asia, the Middle East, and Europe.	
2	**Market Structures and Institutions**	**10**
	a. Goods and Commodities Spices, textiles, and luxury goods-Precious metals, gems, and jewellery-Agricultural products and raw materials **b. Urban marketplaces and trading centres** Guilds, merchant associations, and banking systems- State regulation and taxation of trade	
3	**State Policies and External invasion**	**10**
	a. State Policies and Regulation Royal monopolies and trade privileges-Tariffs, customs duties, and taxation-Administration of trade routes and markets **b. Impact of External Influences** Invasions, conquests, and colonization-Changes in market dynamics and production techniques-Integration into global trade networks	
	TOTAL	**30 Lectures**

Reference Books:

1. Bayly, C. A. (1998). Indian Society and the Making of the British Empire. Cambridge University Press.

2. Chaudhuri, K. N. (1985). Trade and Civilization in the Indian Ocean: An Economic History from the Rise of Islam to 1750. Cambridge University Press.

3. Habib, I. (2006). The Agrarian System of Mughal India, 1556-1707. Oxford University Press.

4. Jayapalan, N (2008).Economic History of India: Ancient to Present Day.Atlantic Publishers

5. Raychaudhuri, T., & Habib, I. (1982). The Cambridge Economic History of India: Volume 1, c. 1200-c. 1750. Cambridge University Press.

6. Roy, T. (2015). Economic History of India, 1857-1947. Oxford University Press.

7. Subrahmanyam, S. (2012). The Portuguese Empire in Asia, 1500-1700: A Political and Economic History. Wiley-Blackwell

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Sub-components	Maximum Marks	Conditions for passing
1) Fieldtrip and reporting 2) Book review/newspaper article review. 3) Story writing/case studies 4) Suggested videos for review 5) Any other course related method of evaluation	10 10 10 10	1. A learner must be present for each of the sub- components. 2. The subtotal of both the sub-components must be minimum **20 marks**
6) MCQ Based Test	10	
Total	50	

Note: Learner must be Present in all the exam components

BACHELOR OF COMMERCE

FIRST YEAR SEMESTER II

COURSE STRUCTURE

COURSE CODE	COURSE TITLE	COURSE CREDIT
**MAJOR MANDATORY (CORE)** **VERTICAL A**	
UBCS2.1	Financial Accounting-II	02
UBCS2.2	Principles of Management - II	02
UBCS2.3	Commerce - II (Service Marketing)	02
	MINOR **VERTICAL B**	
UBCS2.4	Business Economics - I	02
	OPEN/ GENERIC ELECTIVE (OE/GE) **VERTICAL C**	
UOE2.2	Sustainable Tourism – II	02
UOE2.6	Quantitative Methods – II	02
	VSC (VOCATIONAL SKILL COURSES) **VERTICAL D**	
UBCS2.5	Basic Study of Accounting using Tally ERP	02
	SEC (SKILL ENHANCEMENT COURSE) **VERTICAL E**	
UBCS2.6	Legal Aspects in Business: Theory & Practice – II	02
	AEC (ABILITY ENHANCEMENT COURSE) **VERTICAL E**	
UBCS2.7	Business Communication – II	02
	VEC (VALUE EDUCATION COURSE) **VERTICAL E**	
UBCS2.8	Constitution and Electoral Governance	02
	CO-CURRICULAR (CC) **VERTICAL F**	
UCC1.2	Cultural/ Sports/ Yoga/ Gender Sensitization/ NSS/ DLLE	02
TOTAL CREDITS		**22**

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS2.1					
Name of the Course	Financial Accounting - II (MAJOR)					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	The learner will be able to calculate the interest on the outstanding balance and prepare the journal, and ledger in the books of the hirer and vendor involved in the hire purchase system.
LOC2	The learner will be able to define and articulate the characteristics that distinguish a dependent branch within a business structure and solve practical problems related to the preparation of accounts of the dependent branch in the books of the head office, demonstrating proficiency in implementing the Debtor's method and Stock & Debtor's method.
LOC3	The learner will be able to apply the accounting principles and valuation techniques appropriately while recording journal entries and preparing ledger accounts in the books of consignor and consignee.

Learning Outcomes of the Course

Sr. No.	Outcomes
	COURSE OUTCOMES: After completing the course, the student shall be able to:
CO1	Define Consignment Accounts, Branch Accounts and Hire Purchase System (Level 1: Remembering)
CO2	Explain the accounting entries from consignor and consignee perspectives and apply the appropriate valuation techniques for the goods under consignment sales. (Level 2: Understanding) & (Level 3: Applying)
CO3	To apply the specific accounting methods for the preparation of the books of accounts of dependent branches (Level 3: Applying)
CO4	Evaluate the accounting for hire purchase transactions by asset purchase method based on full cash price (Level 5: Evaluating)

SYLLABUS

Module. No	Details	No. of Lectures
1	**Accounting for Hire Purchase**	**10**
	Meaning & Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price, Journal entries, ledger accounts and disclosure in Balance Sheet for hirer and vendor(excluding default, repossession and calculation of cash price)	
2	**Branch Accounts**	**10**
	Introduction and Meaning. Classification of Branch. Accounting for Dependent Branch not maintaining full books Debtor method and Stock & Debtors method.	
3	**Consignment Accounts**	**10**
	Accounting for consignment transactions Valuation of stock, Invoicing of goods at higher price(excluding overriding commission, normal/abnormal losses)	
	TOTAL	**30 Lectures**

Reference Books:

1. Financial Accounting by P. C. Tulsian, Pearson Publications, New Delhi

2. Introduction to Accountancy by T. S. Grewal, S. Chand and Company (P) Ltd., New Delhi

3. Advance Accounts by Shukla & Grewal, S. Chand and Company (P) Ltd., New Delhi

4. Compendium of Statement & Standard of Accounting, ICAI

5. Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill & Co. Ltd., Mumbai

6. Financial Accounting by Williams, Tata Mc. Grow Hill & Co. Ltd., Mumbai

7. Financial Accounting by M. Mukherjee. M. Hanif. Tata McGraw Hill Education Private Ltd; New Delhi

8. Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi.

9. Financial Accounting by Dr. sharda Gangwar & D. K.Gangwar, Himalaya Publishing House, Mumbai

10. Basic Financial Accounting by Jawahar Lal, Himalaya Publishing House, Mumbai

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 arks		
2) Assignment/Case Studies	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Full Length Practical Question: (From Module I)	10
	A.		
		OR	
	B.		
2)		Full Length Practical Question: (From Module II)	10
	A.		
		OR	
	B.		
3)		Full Length Practical Question: (From Module III)	10
	A.		
		OR	
	B.		

Note: Practical Question of 10 marks may be divided into two sub questions of 5 + 5 Marks.

Percentage of 6 categories of Blooms Taxonomy in question paper

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS2.2					
Name of the Course	Principles of Management -II (MAJOR)					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To enable the learners to understand the basic concepts & functions of management
LOC2	The course provides the knowledge of Qualities of Good Leader
LOC2	To explore and understand the changing organization structures.

Learning Outcomes of the Course

Sr. No.	Outcomes
	COURSE OUTCOMES: After completing the course, the student shall be able to:
CO1	Learners will remember the functions of management. (Level 1: Remembering)
CO2	Explain the difference between Formal & Informal Organization Structure, Line & Staff and Matrix and Centralization v/s Decentralization of Authority (Level 2: Understanding)
CO3	Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling. (Level 4: Analyzing)
CO4	Evaluate the Styles and Qualities of Good Leader. (Level 5: Evaluating)

SYLLABUS

Module. No	Details	No. of Lectures
1	**Functions of Management -I**	**10**
	1. **Planning**: Meaning – Significance – Components (Strategic, Single Use & Stranding Plans) Decision Making – Concept – Essentials of sound decision making – Techniques. 2. **Organising:** Concepts, Importance, Structure (Formal & Informal, Line & Staff and Matrix), Meaning, Advantages and Limitations	
2	**Functions of Management -II**	**10**
	1. **Virtual Organizational Set Ups** – A pre requisite to Gen Z – Challenges -Span of Management – Factors, Tall & Flat Organization-Features 2. **Departmentation:** Concept – Bases - Staffing – Concept – Process of staffing - Decentralization – Factors – Centralization v/s Decentralization of Authority 3. **Delegation**: Authority & Responsibility relationship	
3	**Functions of Management -III**	**10**
	1. **Directing:** Meaning and Process 2. **Leadership:** Meaning, Styles and Qualities of Good Leader 3. **Co-ordination** as an Essence of Management 4. **Controlling:** Meaning, Process and Techniques	
	TOTAL	**30 Lectures**

Reference Books:
1. Principles of Management , P C Tripathi & P N Reddy , Tata Mc Graw Hill
2. Principles of Management , Ramesh B Rudani , Tata Mc Graw Hill
3. Principles of Management, Dr.Neeru Vasishth, Taxmann Publication
4. Principles of Management , Ramasamy , Himalya Publication , Mumbai
5. Management Text & Cases , VSP Rao , Excel Books, Delhi
6. Management Concepts and OB , P S Rao & N V Shah , Ajab Pustakalaya
7. Essentials of Management , Koontz II & W , Mc. Grew Hill , New York
8. Principles of Management-Text and Cases –Dr..M.Sakthivel Murugan, New Age Publications
9. Management: Principles and Applications. Kumar, Pardeep. JSR Publication House LP, Delhi.
10. Management Today Principles & Practice- Gene Burton, Manab Thakur, Tata Mc Graw Hill, Publishing Co. Ltd.
11. Management – James A.F. Stoner, Prentice Hall, Inc .U.S.A.
12. Management: Global Prospective –Heinz Weihrich & Harold Koontz, Tata McGraw- Hill, Publishing Co.Ltd.
13. Essential of Database Management Systems –Alexis Leon, Mathews Leon Vijay Nicole, Imprints Pvt Ltd.
14. Principles and Practices of Modern Management, Pankaj Madan & Ashutosh Priya, Global Vision Publishing House

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignment/Case Studies	5 Marks		
3) Active Class Participation	5 Marks	40%	8
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS2.3					
Name of the Course	Commerce-II (Service Marketing) (MAJOR)					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	The course focuses on enabling students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.
LOC2	To learn techniques for understanding and meeting customer needs, preferences, and expectations in service design and delivery.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	To Understand the unique characteristics of services and their implications for marketing strategies. (LEVEL II & IV)
CO2	To identify and analyse various elements of service marketing mix that contributes to delivering value and creating memorable customer experiences. (LEVEL II & IV)
CO3	To Develop skills in designing and implementing marketing plans tailored to the unique characteristics and needs of service-based businesses. (LEVEL III & VI)

SYLLABUS

Module. No	Details	No. of Lectures
1	**Introduction: Nature and Scope of Services**	**10**
	• Introduction: Nature and Scope of services, Characteristics of services, need for service marketing, Challenges of Service Marketing • Monitoring and Measuring Customer Satisfaction –SERVQUAL & GAP model • Handling complaints effectively - Service Failure – Recovery	
2	**The Services Marketing Mix**	**10**
	The Seven Ps - Product Decisions - Pricing Strategies - Promotion of Services and Placing or Distribution Methods for Services - Additional Dimensions in Services Marketing - People, Physical Evidence and Process.	
3	**Marketing of Services**	**10**
	Marketing of Services with special reference to Financial Services - Health Services - Hospitality Services including Travel, Hotels and Tourism - Professional Services - Public Utility Services - Communication Services - Educational Services	
	TOTAL	**30 Lectures**

Reference Books:
1. Ravi Shanker, SERVICES MARKETING: THE INDIAN PERSPECTIVE, Excel Books, New Delhi, 2008
2. Rajendra Nargundkar, SERVICES MARKETING: TEXT & CASES, Tata McGraw-Hill Publishing Company, New Delhi, 2008
3. Christopher H. Lovelock, SERVICES MARKETING: PEOPLE, TECHNOLOGY, STRATEGY, Pearson Education Asia.
4. R. Srinivasan, SERVICES MARKETING, Prentice Hall of India Private Limited, New Delhi. Zcithaml, Parasuraman & Berry, DELIVERING QUALITY SERVICE, The Free Press, Macmillan. 2008
6 John E.G. Bateson, K.Douglas Hoffman: Services Marketing, Cengage Learning, 4e, 2015 publication
7 Vinnie Jauhari, Kirti Dutta: Services Marketing: Operations and Management, Oxford University Press, 2014.
8 Valarie A. Zeithaml and Mary Jo-Bitner: Services Marketing – Integrating Customer Focus Across the Firm, Tata McGraw Hill Publishing Company Ltd., 6e, 2013.
9 Nimit Chowdhary, Monika Chowdhary, Textbook of Marketing of Services: The Indian Experience, Macmillan, 2013.
10 K. Rama Mohana Rao, Services Marketing, Pearson, 2e, 2011.
11 Dr. K. Karunakaran, Service Marketing (Text and Cases in Indian Context), Himalaya Publications

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE)
Evaluation Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS2.4					
Name of the Course	Business Economics I (MINOR)					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To develop students critical thinking and analytical abilities around concepts of economics
LOC2	To make students understand key economic principles, theories and relate it to the world they live in.
LOC3	To make students understand how and why markets work and how prices are determined

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Understand the fundamental principles of Economics
CO2	Apply microeconomic models such as supply and demand analysis, consumer choice theory, and producer theory to analyze real-world economic problems and predict market outcomes.
CO3	Analyze the behavior of consumers and producers in different market structures, including perfect competition, monopoly, monopolistic competition, and oligopoly.

SYLLABUS

Module. No	Details	No. of Lectures
1	**Introduction to Economics**	08
	Basic concepts of Economics - Understanding the philosophy of economics - Nature of economics: Is economics a science or an art? - Definitional pluralities and distinctions such as micro-versus macro, theories versus models - A brief history of ideas in economics - Techniques of economic analysis: theories, models and tools. Home Economic us and Bounded Rationality-Human decision making and its impact on business. The Market Forces of Demand and Supply, Market Equilibrium – Elasticity of demand- Types-Applications of Demand, supply and elasticity- case studies	
2	**Production and Cost analysis**	10
	Production function: short run analysis with Law of Variable Proportions- Production function with two variable inputs- isoquants, ridge lines and least cost combination of inputs - Long run production function and Laws of Returns to Scale - Economies and diseconomies of Scale **Cost analysis -** Types of Cost - Cost Output Relationship in the short Run -Long Run cost function Revenue- Concepts of Total Revenue, Average Revenue, Marginal Revenue	
3	**Market Structure and Competitive Strategy**	12
	1. **Perfect competition:** Classification of market structures-Features of Perfect Competition- Short run Equilibrium of the Competitive firm –Long run equilibrium adjustment of a competitive firm- 2. **Monopoly** Sources, Features and Causes of Monopoly-Price and Marginal Revenue under Monopoly-Price and Output Equilibrium under Monopoly-Long -run Equilibrium under Monopoly- Price Discrimination-meaning and examples of Price Discrimination- Degrees of Price Discrimination, Price and Output Determination by a Discriminating Monopolist. 3. **Monopolistic competition:** Features of Monopolistic competition-Price and Output Equilibrium under Monopolistic Competition- Long run Firm's Equilibrium and Group Equilibrium- 4. **Oligopoly:** Characteristics of Oligopoly- Indeterminateness of price and output under Oligopoly -The kinked demand curve model- Collusive oligopoly; Cartels, Price leadership, the Prisoner's Dilemma.	
	Total	**30 Lectures**

Reference Books:

1. H L Ahuja: Business Economics (2016) -Microeconomic Analysis, 13th Edition, S. Chand, New Delhi.
2. N. Gregory Mankiw, Mark P. Taylor (2013), and Andrew Ashwin: Business Economics, 1st Edition, Cengage Learning.
3. Robert Pindyck and Daniel Rubinfeld (2018): Microeconomics, 8th Edition, Pearson, New Delhi.
4. N. Gregory Mankiw (2017): Principles of Economics Cengage, 6th edition, New Delhi.
5. Paul A Samuelson & William Nordhaus(2019), Economics, 20th edition—, McGraw Hill
6. Mazumder Debashis (2024) Basics of Microeconomics – ABS Publishing House
7. Paul A Samuelson & William Nordhaus, Anindya Sen (2021), Economics, 20th edition—, McGraw Hill

Additional Reading:

(A)Newspapers:
• The Economic Times
• The Mint
• The Business Line
• The Times of India
• The Indian Express
• The Hindu

(B) Magazines:
• The Economist
• The Economic and Political Weekly
• Business India
• Business World
• Outlook Money

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE) Scheme of Evaluation Pattern

Sub-components	Maximum Marks	Conditions for passing
1) Book review 2) Case study analysis	10	• A learner must be present for each of the sub-components.
3) MCQ Based Test	10	• The subtotal of both the sub-components must be minimum **08 marks**
Total	20	

Note: Learner must be Present in all the two exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UOE2.2					
Name of the Course	Sustainable Tourism - II (OE)					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To create awareness about sustainable practices within the tourism industry
LOC2	The course emphasizes on the role of sustainable tourism in the changing global scenario.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Understand the role of government policies and regulations in promoting sustainable tourism. (Level II)
CO2	Analyze the strategies and impact of marketing in promoting sustainable tourism. (Level III & IV)
CO3	Understand the role of various international and national tourism organizations & latest trends and innovations in sustainable tourism. (Level II)

SYLLABUS

Module. No	Details	No. of Lectures
1	**Role of Different Agencies in Sustainable Tourism**	**10**
	● Public Sector, ● Tourism Industry, ● Voluntary Sector, ● Tourist in Coastal Areas and Sea, ● Rural Area, Urban Areas, ● Mountainous Regions, Islands ● Role Of Marketing in Promotion of Sustainable Tourism.	
2	**Global Tourism, Tourism Organizations and Challenges for Indian Tourism Industry**	**10**
	● Global Tourism Market ● Status of tourism in developing countries. ● India as a Tourist Destination ● Challenges for Indian Tourism Industry ● Tourism Organizations	
3	**Global Code of Ethics & Measures**	**10**
	● Global Code of Ethics for sustainable Tourism development including local agenda ● Measures for development of sustainable tourism. ● Recent trends in Sustainable Tourism (Case Studies)	
	TOTAL	**30 Lectures**

Reference Books:
1. Tourism Marketing- Manjula Chaudhary, New Delhi: Oxford University Press
2. Marketing for Hospitality and Tourism- Prasanna Kumar, McGraw Hill Education
3. Marketing for Hospitality and Tourism- Philip Kotler et al., New Delhi: Prentice Hall
4. Christopher Holloway.T, "The Business of Tourism", Pearson Education Ltd., England, 1998.
5. Rob Davidson, "Tourism", ELBS – Pitman Publishers Pvt. Ltd., London, U.K., 1993
6. Holloway and Robinson, Marketing for tourism, Longman publisher, London
7. Keller& Kotler (2009); Marketing Management, Pearson Prentice Hall, New Delhi
8. Dasgupta, D. (2011). Tourism Marketing. UP: Dorling Kindersley (India) Pvt. Ltd.
9. Grewal, D., & Levy, M. (2008). Marketing . New Delhi: Tata McGraw Hill Publishing company Limited.
10. Kotler (Published by Prentice-Hall, Inc. (1984))
11. Rajan Saxena (Tata McGraw-Hill Education, 2005 Tata McGraw-Hill Education, 2005)
12. T. Griffin, Sustainable Tourism, A Global perspective by Rob Harris, Peter Williams, Butterworth-Heinemann, 2016.
13. J. J. Liburd, and D. Edwards, Eds., Understanding the sustainable development of tourism. Goodfellow Publishers Ltd, 2010.
14. A. Sharma, Ed., Sustainable Tourism Development: Futuristic Approaches. CRC Press, 2019.
15. S. L. Slocum, A. Aidoo, and K. McMahon, The business of sustainable tourism development and management. Routledge, 2020.

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE)
Evaluation Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	**UOE2.6**					
Name of the Course	**Quantitative Methods - II (OE)**					
Semester	**II**					
Number of Credits	**02**					
Number of Lectures	**30**					
Lecture Duration	**60 Minutes**					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To equip learners with essential mathematical skills and analytical tools applicable across various disciplines and everyday situations.
LOC2	To increase the confidence and interest in learning Mathematics and Statistics by improving logical and analytical skills among students.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Define and Understand the concepts of financial Mathematics such as probability theory and interest and annuity.
CO2	Apply and analyze the concepts of LPP, annuity, functions and derivatives in business and economics.
CO3	Evaluate expectation and variance, break-even point and rate of interest in business decision making.

SYLLABUS

Module. No	Details	No. of Lectures
1	**ELEMENTARY PROBABILITY THEORY AND LPP**	**10**
	Probability: Concept of permutation & combination, definition of sample space, events and probability, Simple examples, Addition theorem (without proof), Complementary theorem, conditional probability. Independence of Events: $P(A \cap B) = P(A) P(B)$. Simple examples. **Random Variable:** Probability distribution of a discrete random variable (Probability Mass Function), Expectation and Variance of random variable, simple examples on probability distributions. **Linear Programming Problem:** Introduction and Application of Linear Programming Problem, Concepts on feasible solution, basic feasible solution and optimum solution. Sketching of graphs of (i) linear equation $Ax + By + C = 0$ (ii) linear inequalities. Mathematical Formulation of Linear Programming Problems upto 2 variables. Solution of Linear Programming Problems for maximization/minimization function under given constraints using graphical method up to two variables.	
2	**INTEREST & ANNUITY**	**10**
	Interest: Simple and Compound interest, interest compounded more than once in a year, Interest compounded more than once in a year. **Annuity:** Annuity, Immediate and due, Future and present value of immediate (ordinary) annuity, sinking fund, depreciation of assets, equated monthly instalment (EMI) using flat rate of interest and reducing balance method. ***Experiential learning of above-mentioned topics using MS Excel.**	
3	**FUNCTIONS, DERIVATIVES & ITS APPLICATION**	**10**
	Concept of functions: constant function, linear function, x^n, e^x, a^x, log x, Demand, Supply. Total Revenue, Average Revenue, Total cost, Average cost and Profit function. Equilibrium Point, Break-even point. **Derivative of functions:** i. Derivative as rate measure, Derivative of x^n, e^x, a^x, log x, $\sqrt{x}$ and linear function. ii. Rules of derivatives: Scalar multiplication, sum, difference, product, quotient (Statements only), Simple problems. iii. Applications: Marginal Cost, Marginal Revenue, Elasticity of Demand, finding derivatives of functions in Economics and Commerce.	
	TOTAL	**30 Lectures**

Reference Books:

1. Quantitative Techniques in Management by N. D. Vohra, Tata McGraw Hill Education Pvt. Limited, July 2017.
2. Statistics for Management - Lovin R. Rubin D.S, (Prentice Hall of India), 2017
3. Modern Business Statistics – Anderson, Sweeney, Williams, South Western, May 2005.
4. Statistical Methods by Dr. S.P. Gupta, S. Chand & Sons Co., January 2021
5. Quantitative Techniques of Decision Making, Anand Sharma, Himalaya Publishing House, October 2017.
6. Business Mathematics & Statistics, B Aggarwal, Ane Book Pvt. Limited, December 2019.
7. Fundamentals of Applied Statistics: S G Gupta and V K Kapoor, Sultan Chand & Co,2014
8. Business Mathematics: A P Verma, Asian Books Pvt.: Limited, 2009
9. Business Mathematics : D C Sancheti & V K Kapoor, Sultan Chand & Sons, 2012
10. Quantitative Methods- By S. Saha and S. Mukerji, New Central Book Agency, January 2002.

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the two exam components

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	
	A.		10
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	
	A.		10
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	
	A.		10
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS2.5					
Name of the Course	**BASICS STUDY OF ACCOUNTING USING TALLY ERP (VSC)**					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	50	SEE	00	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To acquaint learners with the important concepts and applications of Financial Accounting using Tally ERP-9
LOC2	To enable learners prepare books of accounts and financial statements for trading entities.
LOC3	To aid learners with attributes of financial accounting and its applications in preparing accounts using Tally ERP 9

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Understand and comprehend the basics of financial accounting, classification of accounts and terminologies
CO2	Understand and prepare books of accounts for trading firms
CO3	Understand and apply financial accounting principles to prepare accounts using Tally EPR 9

SYLLABUS

Module. No	Details	No. of Lectures
1	Introduction to Accounting	**10**
	Basic concept and terminologies of accounting, types of accounts with their rules for accounting, Procedure for creating company in Tally, Short cut keys in Tally Accounting Package, Gateway of tally-Accounts info-Group	
2	Accounting using Tally ERP-9	**10**
	Preparing Journal entries for trading firms, Viewing and reading Ledger accounts, Trial Balance and Balance Sheet	
3	Using Tally ERP-9	**10**
	Practical session on creating company, passing Journal entries and viewing final accounts in Tally ERP-9	
	TOTAL	**30 Lectures**

Reference Books:

1. Ashok K nadhani - Mastering Tally ERP 9 by BPB Publications

2. Dr. S.K. Singh, Dr. S.K. Gupta, Dr. Ajit Kumar - Financial Accounting and Computerized Accounting With GST by SBPD Publications

3. Robert Libby, Patricia Libby, Frank Hodge Higher Education Financial Accounting by McGraw Hill (India) Private Limited

4. Neelakantan Ramachandran, Ram Kumar Kakani – Financial Accounting for Management by McGraw Hill (India) Private Limited

5. Greg Shields - Financial Accounting for Beginners by Infinity Books India.

Scheme of Evaluation Pattern
Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
8. Internal Test	30 Marks		
9. Assignments/Case Studies/Topic based activities	10 Marks	40%	20
10. Active Class Participation	10 Marks		
Total	**50 Marks**		

Note: Learner must be Present in all the exam components

Name of the Programme	Bachelor of Commerce						
Course Code	UBCS2.6						
Name of the Course	Legal Aspects in Business:Theory and Practice -II (SEC)						
Semester	II						
Number of Credits	02						
Number of Lectures	30						
Lecture Duration	60 Minutes						
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	To help the students to understand the fundamental legal principles and its legal drafting on basic legal knowledge about companies and various other forms of business-like Partnership, L.L.P and its process
LOC2	To help the students to evaluate the concepts of different types of companies and its registration process along with drafting of the Deed.
LOC3	To make the students analyze the objective of drafting and interpretation of Partnership and L.L.P

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Tabulate the basics of Laws governing a Company with is important function and types
CO2	Examine and implement the provisions related to members meetings and other meetings
CO3	Apply and examine relevant rules regarding Partnership and L.L.P and its appropriate function

SYLLABUS

Module. No	Details	No. of Lectures
1	**MODULE 1: Company Law – I**	**10**
	- Definition, Characteristics, Lifting of Corporate Veil; Types of Companies. - Formation of a Company: Promoters, Pre-Incorporation Contracts, Provisional Contracts. - Memorandum of Association, Articles Of Association, Prospectus: Issues, Contents, Kinds. - Liability for Misstatements, Shelf Prospectus, Statement In Lieu of Prospectus. - Drafting and Pleading	
2	**MODULE II: Company Law –II**	**10**
	- Member of a Company, Mode of Acquiring & Cessation of Membership, Rules Regarding Director, - Qualification & Disqualification, and Legal Position of Directors - Identity Number, Legal Provisions Relating to Company Meetings, I.E. - Annual General Meeting, Extraordinary General Meeting, Board Meeting - Drafting and Pleading	
3	**MODULE III: Partnership and L.L.P. Act**	**10**
	- The Partnership Act, 1932, Concepts, Essentials, True Test of Partnership, - Types, Rights & Duties, Modes - Consequences of Dissolution of Partnership, Concepts, - Characteristics of L.L.P. under Limited Liability Partnership Act, 2008. - Drafting and Pleading	
	TOTAL	**30 Lectures**

Reference Books:

1. Avtar Singh : Indian Company Law
2. Shah S. M : Lectures on Company Law
3. Saharay H.K.: Company Law, 5th Edn.
4. Company Law & Practice G.K. Kapoor,Sanjay Dhamija
5. Guide to the Companies Act (In 6 Volumes) by A Ramaiya Edition: 19th Edition, 2020
6. The Indian Partnership Act by Pollock and Mulla Edition: 8th Edition, 2019
7. The Sale of Goods Act and The Indian Partnership Act by Mulla Edition: 11th Edition, 2019
8. Practical Guide to Limited Liability Partnership (Law, Practice and Procedures) by PL Subramanian Edition: 18th Edition, April 2023
9. The Limited Liability Partnership Act, 2008 Bare Act - Latest 2024 edition commercial Paperback – 22 November 2023
10. The Law of Partnership in India by S T Desai, Satyajeet A Desai

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE)

Evaluation Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS2.7					
Name of the Course	Business Communication- II (AEC)					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	Provides a comprehensive coverage of the various concepts and cardinal principles of Business Communication. A conscious coverage of most of the topics on business communication prescribed for students of commerce and professional courses.
LOC2	Provides techniques and skills of communicating effectively, both orally and in writing.

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	Understand the concept and to create the complexity of the Communication Process. Evaluate the various factors due to which a communication cannot be complete.
CO2	Enhance Written and Oral communication skills through various creative group activities. To develop effective writing Skills to enable students to write in a concise, persuasive and audience-centered manner. Get an insight into the presentation of promotional material for business purposes.

SYLLABUS

Module. No	Details	No. of Lectures
1	**Interactive Communication**	**10**
	Meetings and Conference Meetings-Notice and Agenda. Types of Meetings, Purpose- Role of a chairperson and Secretary. Group Dynamics-Importance of Group dynamics. Interviews- Types if Interview- Interviewer and Interviewee. Preparation for an Interview. Public Relation-Internal PR- External PR.	
2	**Presentation.**	**10**
	Planning Effective Presentation, Developing Presentation Content, Rehearsing a Presentation, Delivery of Presentation, Rapport Building, Technology at work (Presentation Software)	
3	**Organizational Writing**	**10**
	Report writing-Investigative Report. Complaints-Claims and Adjustments, Sales Letter, Structure of Sales letter. Summarisation- Uses of summary skills.	
	TOTAL	**30 Lectures**

Reference Books:

1. Business Communication by Urmila Rai, S.M. Rai.
2. Business Communication by RK Madhukar
3. Soft Skills For Everyone, Jeff Butterfield.
4. Power by Jeffrey Pfeffer.
5. The Art and Science of Business Communication by P.D. Chaturvedi, Mukesh Chaturvedi.

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Sub-components	Maximum Marks	Conditions for passing
1) Fieldwork-based project work and report or assignment or presentation or report- writing or article/ book review or topic- based activity	10	a) A learner must be present for each of the sub-components.
2) MCQ Based Test	10	b) The subtotal of both the sub-components must be minimum **08 marks**
Total	20	

Note: Learner must be Present in all the two exam component

Table 1B: Scheme of Semester End Examination (SEE) Evaluation
Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Name of the Programme	Bachelor of Commerce					
Course Code	UBCS2.8					
Name of the Course	Constitution and Electoral Governance (VEC)					
Semester	II					
Number of Credits	02					
Number of Lectures	30					
Lecture Duration	60 Minutes					
Total Marks:	CE	20	SEE	30	Total	50

Learning Objectives of the Course

Sr. No.	Objectives
LOC1	Outline of Constitution, Electoral System and Electoral Governance
LOC2	Analyze Electoral System, Role and Challenges of Electoral Governance

Learning Outcomes of the Course

Sr. No.	Outcomes
CO1	To outline the Constitution and the System of Election.
CO2	To analyze the Constitutional Governance and Electoral Governance
CO3	To examine demographic governance and challenges faced in democratic pattern of government

SYLLABUS

Module. No	Details	No. of Lectures
1	**Introduction to Constitution Governance**	**14**
	Overview of Constitutional Governance-Historical Context and Evolution of Constitution - Sources of Indian Constitution-Constitutional Design-Nature and Scope of Constitutional Rights- Fundamental Principles of Constitutional Governance - Importance of Constitutional Governance [Level II & Level IV]	
2	**Electoral System**	**06**
	Introduction to Electoral System, Role of Electoral Management Bodies, Election Campaigning, Voter Registration and Voter's Education, Voting Methods, Political Financing-Electoral Reforms and Challenges-Electoral System and Democratic Governance [Level II & Level IV]	
3	**Electoral Governance**	**10**
	Electoral Process, Electoral Integrity, Electoral Observation and Monitoring, Electoral Reforms and Impact, Electoral Participation, Role of Technology in Electoral Process, Electoral Governance, Challenges faced in Democratic pattern of Government [Level II & Level IV]	
	TOTAL	**30 Lectures**

Reference Books:

1. Constitutional Law: Governance Structure by Udai Raj Rai
2. Indian Constitutional Law – M.P Jain
3. Contemporary on the Constitution of India- P.M. Bakshi
4. The Framing of India's Constitution – B. Shiva Rao
5. Governance, Constitution and Social Justice –Salman Khurshid and Gaurav Gupta
6. Elections in India: An Overview – Sanjay Kumar
7. How India Votes – V S Rama Devi & S K Mendiratta
8. Every vote counts – Navin Chawla
9. The Verdict –Decoding Indian Elections – Prannoy Roy

Scheme of Evaluation Pattern
Table 1A: Scheme of Continuous Evaluation (CE)

Component	Total Marks	Min. Passing Percentage	Min. Passing Marks
1) Internal Test	10 Marks		
2) Assignments/Case Studies/Topic based activities	5 Marks	40%	8
3) Active Class Participation	5 Marks		
Total	**20 Marks**		

Note: Learner must be Present in all the exam components

Table 1B: Scheme of Semester End Examination (SEE)
Evaluation Question Paper Pattern for Semester End Examination (SEE)

Maximum Marks: 30   Minimum Marks to Pass: 12   Duration: 1 hour

Note: All questions are compulsory. Each question has an internal choice.

Question Number		Nature of Questions	Maximum Marks
1)		Attempt any TWO of the following: (From Module I)	10
	A.		
	B.		
	C.		
2)		Attempt any TWO of the following: (From Module II)	10
	A.		
	B.		
	C.		
3)		Attempt any TWO of the following: (From Module III)	10
	A.		
	B.		
	C.		

Note: Theory questions of 10 marks may be divided into two sub questions of 5 marks each.