

# SYLLABI AND SCHEME OF EXAMINATIONS FOR B.COM (INTERDISCIPLINARY) PROGRAM

(Based on Curriculum and Credit Framework and formative assessment guidelines for  
UG Programs under NEP 2020)



## MAHARSHI DAYANAND UNIVERSITY ROHTAK (HARYANA)

To be applicable on the students w.e.f. session 2024-25 (3<sup>rd</sup> Semester onwards) and on the students w.e.f. session 2025-26 (1<sup>st</sup> semester onwards)

**MAHARSHI DAYANAND UNIVERSITY ROHTAK**  
**DEPARTMENT OF COMMERCE**

**CURRICULUM & CREDIT FRAMEWORK AND FORMATIVE ASSESSMENT FOR  
BACHELOR OF COMMERCE (INTERDISCIPLINARY) 4 YEAR PROGRAM**  
**Scheme of Examinations under National Education Policy 2020**

**Bachelor of Commerce: 1<sup>st</sup> Semester**

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits L+T+P
1.	24COMI401DS01	Financial Accounting	70	30	100	3 Hrs	3+1(P)
2.	24COMI401DS02	Business Statistics	70	30	100	3 Hrs	3+1(T)
3.	24COM401MI01	Business Organisation and Management (For students of other disciplines except commerce)	70	30	100	3 Hrs	3+1(T)
4.	24COMX01MD01	Financial Literacy (For students of other disciplines except commerce)	-	-	75	-	2+1(P)
5.		<b>Ability Enhancement Courses (To be selected from University Common Pool)</b>	-	-	50	-	02
6.	24COM401SE01	Business Communication	-	-	75	-	2+1(P)
7.		<b>Value Added Courses (To be selected from University Common Pool)</b>	-	-	50	-	02
<b>Total Marks &amp; Credits</b>					<b>550</b>		<b>22</b>

**Abbreviation: -**

- 1) DS :Discipline Specific Course
- 2) MI :Minor Course
- 3) MD: Multi Disciplinary Course
- 4) SE : Skill Enhancement Course
- 5) AE: Ability Enhancement Course
- 6) VA: Value Added Course

**Note:**1. The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.

2. A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline donot match with the Discipline Specific Course of his/her opted Programme.

3. There will be formative assessment for these subjects:

- I. Multi Disciplinary Course
- II. Ability Enhancement Course
- III. Skill Enhancement Course
- IV. Value-Added Courses

<b>Multidisciplinary Course</b> For Two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	Marks distribution
Written test (2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
<b>Total</b>	<b>75</b>

<b>Ability Enhancement Courses</b> For Two (02) Credits Theory	Marks distribution
Written test (2*5)	10
Peer discussion/ Debate/ Extempore Speech (2*10)	20
Role Play	05
Essay/ Article/ Report Writing	10
Attendance	05
<b>Total</b>	<b>50</b>

<b>Skill Enhancement Courses</b> For two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	Marks distribution
Written test (2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
<b>Total</b>	<b>75</b>

<b>Value Added Courses</b> For Two (02) Credits theory	Marks distribution
Written test (2*10)	20
Class Assignments/ Case Study/ Mini Project (2*5)	10
Quiz/ Seminar/ Group Discussion/ Debate (2*7.5)	15
Attendance	05
<b>Total</b>	<b>50</b>

**MAHARSHI DAYANAND UNIVERSITY ROHTAK**  
**DEPARTMENT OF COMMERCE**

**CURRICULUM & CREDIT FRAMEWORK AND FORMATIVE ASSESSMENT FOR  
BACHELOR OF COMMERCE (INTERDISCIPLINARY) 4 YEAR PROGRAM**  
**Scheme of Examinations under National Education Policy 2020**

**Bachelor of Commerce: 2<sup>nd</sup> Semester**

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits L+T+P
1.	24COMI402DS01	Advance Financial Accounting	70	30	100	3 Hrs	3+1(P)
2.	24COMI402DS02	Business Statistical Applications	70	30	100	3 Hrs	3+1(T)
3.	24COM402MI01	Fundamentals of Accounting (For students of other disciplines except commerce)	70	30	100	3 Hrs	3+1(T)
4.	24COMX02MD01	Business Documentation (For students of other disciplines except commerce)	-	-	75	-	2+1(P)
5.		<b>Ability Enhancement Courses (To be selected from University Common Pool)</b>	-	-	50	-	02
6.	24COM402SE01	Digital Fluency in Business	-	-	75	-	2+1(P)
7.		<b>Value Added Courses (To be selected from University Common Pool)</b>	-	-	50	-	02
<b>Total Marks &amp; Credits</b>					<b>550</b>		<b>22</b>

**Abbreviation:-**

1. DS : Discipline Specific Course
2. MI : Minor Course
3. MD: Multi Disciplinary Course
4. SE : Skill Enhancement Course
5. AE: Ability Enhancement Course
6. VA: Value Added Course

- Note:**
- 1) The minor course mentioned above is offered for the students of UTDs other than students of Commerce Department.
  - 2) A student of Commerce Department while selecting the minor discipline has to ensure that the course of the opted minor discipline do not match with the Discipline Specific Course of his/her opted Programme.
  - 3) Students exiting the program after 2<sup>nd</sup> Semester and securing 48 credits including 4 credits of summer internship will be awarded UG Certificate in the relevant discipline/subject.
  - 4) There will be formative assessment for these subjects:

- i. Multi Disciplinary Course
- ii. Ability Enhancement Course
- iii. Skill Enhancement Course
- iv. Value-Added Courses

<b>Multidisciplinary Course</b>	Marks distribution
For Two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	
Written test (2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
<b>Total</b>	<b>75</b>

<b>Ability Enhancement Courses</b>	Marks distribution
For Two (02) Credits Theory	
Written test (2*5)	10
Peer discussion/ Debate/ Extempore Speech (2*10)	20
Role Play	05
Essay/ Article/ Report Writing	10
Attendance	05
<b>Total</b>	<b>50</b>

<b>Skill Enhancement Courses</b>	Marks distribution
For two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	
Written test (2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
<b>Total</b>	<b>75</b>

<b>Value Added Courses</b>	Marks distribution
For Two (02) Credits theory	
Written test (2*10)	20
Class Assignments/ Case Study/ Mini Project (2*5)	10
Quiz/ Seminar/ Group Discussion/ Debate (2*7.5)	15
Attendance	05
<b>Total</b>	<b>50</b>

**Bachelor of Commerce: 1<sup>st</sup> Semester**  
**Paper: Financial Accounting**  
**Paper Code: 24COMI401DS01**

**Max Marks:100**  
**Theory Marks:70**  
**Internal Marks:30**  
**Time: 3Hrs**  
**Credits: 4**

**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.

**Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

**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, 13th Edition.*
- *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*

**Bachelor of Commerce: 1<sup>st</sup> Semester**  
**Paper: Business Statistics**  
**Paper Code: 24COMI401DS02**

**Max Marks:100**  
**Theory Marks:70**  
**Internal Marks:30**  
**Time: 3Hrs**  
**Credits: 4**

**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):**

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., NewDelhi.

**Bachelor of Commerce: 1<sup>st</sup> Semester**  
**Paper: Business Organisation and Management**  
**Paper Code: 24COM401MI01**

**Max Marks:100**  
**Theory Marks:70**  
**Internal Marks:30**  
**Time: 3Hrs**  
**Credits: 4**

**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 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-I**

**Introduction**

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-II**

**Planning and Organising**

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-III**

#### **Staffing and Directing**

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

### **UNIT-IV**

#### **Motivation and Control**

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

#### **REFERENCE BOOKS**

- 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.

**Bachelor of Commerce: 1<sup>st</sup> Semester**  
**Paper: Financial Literacy**  
**Paper Code: 24COMX01MD01**

<b>Multidisciplinary Course For Two Credits (02) Theory and One (01) credit practical (Only for 2025-2026 session), Credits: 03</b>	<b>Marks distribution</b>
Written test (2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

**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 I**

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.

Meaning, importance and need for financial planning, Procedure for financial planning and preparing a budget

**Unit II**

Types of banks; Banking products and services – Various services offered by banks; Cashless banking, e-banking, check 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.

**Unit III**

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 IV**

Terms used in stock markets: SENSEX, NIFTY, Equity shares, Preference shares, Debentures, bonus shares, dividend, DEMATaccount, trading account, delivery instruction slip (DI Slips), blue chips, defensive stocks, facevalue, market value, market capitalisation, pre-opening session, trading session, opening price, closing price, business days, bull market, bear market, risk, stop loss, derivatives, call option, put option, hedge, holding period;

#### **Suggested Readings:**

- Avadhani, V. A. (2019). Investment Management. Mumbai: Himalaya Publishing House Pvt. Ltd.
- Chandra, P. (2012). Investment Game: How to Win. New Delhi: Tata McGraw Hill Education.
- Kothari, R. (2010). Financial Services in India-Concept and Application. New Delhi: Sage Publications India Pvt. Ltd.
- Milling, B. E. (2003). The Basics of Finance: Financial Tools for Non-Financial Managers. Indiana: universe Company.
- Mitra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). Financial Planning. New Delhi: Sage Publications India Pvt. Ltd.
- Zokaityte, A. (2017). Financial Literacy Education. London: Palgrave Macmillan.

**Bachelor of Commerce: 1<sup>st</sup> Semester**  
**Paper: Business Communication**  
**Paper Code: 24COM401SE01**

<b>Skill Enhancement Courses</b>	Marks distribution
For Two Credits (02) theory and One (01) Credit practical (Only for 2025-2026 session), ( <b>Credit: 03</b> )	
Written test (2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

**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.**

**Suggested Readings: -**

- Murphy, Herta A., Herbert W. Hildebrand 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 MOOCs <https://ugemoocs.inflibnet.ac.in> › ...PDFBUSINESS COMMUNICATION (PART – 17) LETTER WRITING
- e-Adhyayan <https://ebooks.inflibnet.ac.in> › chapter Email Writing Etiquettes – Business Communication
- Effective Business Communication; Viva Books
- Business Communication; Sahitya Bhawan Agra (UP)
- E-resources available on internet

**Bachelor of Commerce: 2<sup>nd</sup> Semester**  
**Paper: Advance Financial Accounting**  
**Paper Code: 24COMI402DS01**

**Max Marks:100**  
**Theory Marks:70**  
**Internal Marks:30**  
**Time: 3Hrs**  
**Credits: 4**

**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, New Delhi, 6th Edition.
- 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.

**Bachelor of Commerce: 2<sup>nd</sup> Semester**  
**Paper: Business Statistical Applications**  
**Paper Code: 24COMI402DS02**

**Max Marks:70**  
**Time: 3Hrs**  
**Credits:4**

**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:**

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

**Bachelor of Commerce: 2<sup>nd</sup> Semester**  
**Paper: Fundamentals of Accounting**  
**Paper Code: 24COM402MI01**

**Max Marks:70**  
**Time: 3Hrs**  
**Credits: 4**

**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 equal marks. 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-I**

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

**Unit-II**

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

**Unit-III**

(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-IV**

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

**Suggested Readings:**

1. D.K.Goyal: Financial Accounting, Arya Publications Pvt Ltd.
2. S.N.Maheshwari: An introduction to Accounting, Vikas Publishing House Pvt. Ltd.

3. NishatAzmatandAndyLymer:BasicAccounting:Thestep-by-stepcourseinelementaryaccountancy,Kindle Edition
4. Anthony,R.N.,andJ.S.Reece,“AccountingPrinciples”,RichardD.Irwin,Inc.
5. Monga,j.R., "Financial Accounting:ConceptsandApplications",MayoorPaperBacks,NewDelhi.
6. Shukla,M.C.,T.S.GrewalandS.C.Gupta,"AdvancedAccounts",Vol-I,S.Chand&Co.,NewDelhi.
7. Gupta,R.L.andM.Radhaswamy,“AdvancedAccountancy”,Vol-I,SultanChand&Sons,NewDelhi.

**Bachelor of Commerce: 2<sup>nd</sup> Semester**  
**Paper: Business Documentation**  
**Paper Code: 24COMX02MD01**

<b>Multidisciplinary Course</b>	Marks distribution
For two credits theory and one credit practical (Credits: 03)	
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

**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 II**

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 III**

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 IV**

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

#### **Reference Books:**

- 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

**Bachelor of Commerce: 2<sup>nd</sup> Semester**  
**Paper: Digital fluency in Business**  
**Paper Code: 24COM402SE01**

<b>Skill Enhancement Courses</b>	<b>Marks distribution</b>
For Two Credits (02) theory and One (01) Credit practical (Only for 2025-2026 session) (Credit: 03)	
Written test (2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

**Course Learning Outcomes (CLO):**

CLO 1: Understand data transmission concept, 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, threat and security schemes.

CLO 3: Develop skills in using Excel spreadsheets for data entry, editing, formatting, calculations, sorting, filtering and chart creations.

CLO 4: Learn to create, edit, format and enhance presentations using Power-point 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.**

#### **Suggested Readings:-**

- 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.

**MAHARSHI DAYANAND UNIVERSITY ROHTAK**  
**DEPARTMENT OF COMMERCE**  
 CURRICULUM & CREDIT FRAMEWORK AND FORMATIVE ASSESSMENT FOR  
 BACHELOR OF COMMERCE (INTERDISCIPLINARY) 4 YEAR PROGRAM  
 Scheme of Examinations under National Education Policy 2020

**Bachelor of Commerce: 3<sup>rd</sup> Semester**

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	25COMI403DS01	Corporate Accounting-I	70	30	-	100	3 Hrs	3+1(T)
2.	25COMI403DS02	Cost Accounting	70	30	-	100	3 Hrs	3+1(T)
3.	25COMI403DS03	Business Laws	70	30	-	100	3 Hrs	3+1(T)
4.	25COM403MI01	Basics of Corporate Accounting (For students of other disciplines except commerce)	70	30	-	100	3 Hrs	3+1(T)
5.	25COMX03MD01	Corporate Governance (For students of other disciplines except commerce)	-	-	-	75	-	2+1(P)
6.	-	Ability Enhancement Course (To be selected from University Common Pool)	-	-	-	50	-	02
7.	25COM403SE01	Cyber Security and Artificial Intelligence in Commerce	-	-	-	75	-	2+1(P)
<b>Total Marks &amp; Credits</b>						<b>600</b>		<b>24</b>

**Abbreviation:-**

1. DS : Discipline Specific Course
2. MI : Minor Course
3. MD: Multi Disciplinary Course
4. AE: Ability Enhancement Course
5. SE : Skill Enhancement Course

**Note:**

1. Students exiting the program after 2<sup>nd</sup> Semester and securing 48 credits including 4 credits of summer internship will be awarded UG Certificate in the relevant discipline/subject.

2. The minor course mentioned above is offered for students of other disciplines except commerce.
3. A student of Commerce Department while selecting the minor discipline has to ensure that the course opted for minor discipline do not match with the Discipline Specific Course of his/her opted Programme.
4. The duration of all the end-term theory examinations shall be 3 hours.
5. The Criteria for awarding the internal assessment of 30 marks throughout the Programme shall be as under:
  - a) Sessional Examination: 20 marks.
  - b) Assignments/Presentations/Seminars and Class Participation: 5 marks
  - c) Attendance : 5 Marks
 

1. Less than 65%	0 Marks
2. Up to 70%	2Marks
3. Up to 75%	3 Marks
4. Up to 80%	4 Marks
5. Above 80%	5 marks
6. The panel of examiners for end-semester theory examinations shall be prepared and approved by the BOS of Commerce of the internal/external examiners based on their expertise/specialization/area of interest.
7. Viva- Voce will be conducted by External Examiner out of a panel recommended by Board of studies.
8. There will be formative assessment for these subjects:
  - V. Multi Disciplinary Course
  - VI. Ability Enhancement Course
  - VII. Skill Enhancement Course

<b>Multidisciplinary Course</b>	Marks distribution
For Two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

<b>Ability Enhancement Courses</b>	Marks distribution
For Two (02) Credits theory	
Written test(2*5)	10
Peer discussion/ Debate/ Extempore Speech (2*10)	20
Role Play	05
Essay/ Article/ Report Writing	10
Attendance	05
Total	50

<b>Skill Enhancement Courses</b>	Marks distribution
For two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

**MAHARSHI DAYANAND UNIVERSITY ROHTAK**  
**DEPARTMENT OF COMMERCE**  
 CURRICULUM & CREDIT FRAMEWORK AND FORMATIVE ASSESSMENT FOR  
 BACHELOR OF COMMERCE (INTERDISCIPLINARY) 4 YEAR PROGRAM  
 Scheme of Examinations under National Education Policy 2020

**Bachelor of Commerce: 4<sup>th</sup> Semester**

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	25COMI404DS01	Corporate Accounting-II	70	30	-	100	3 Hrs	3+1(T)
2.	25COMI404DS02	Company Laws	70	30	-	100	3 Hrs	3+1(T)
3.	25COMI404DS03	Auditing	70	30	-	100	3 Hrs	3+1(T)
4.	25COMI404DS04	Project Management	70	30	-	100	3 Hrs	3+1(T)
5.	25COM404MV01	Financial Engineering	50	-	50	100	3 Hrs	3+1(T)
6.		Ability Enhancement Course (To be selected from University Common Pool)	-	-	-	50	-	02
7.	-----	Value Added Course (To be selected from University Common Pool)	-	-	-	50	-	02
<b>Total Marks &amp; Credits</b>					<b>50</b>	<b>600</b>		<b>24</b>

**Abbreviation:-**

1. DS : Discipline Specific Course
2. MV: Minor Vocational
3. AE: Ability Enhancement Course
4. VA: Value Added Course

**Note:**

1. Students exiting the program after 4<sup>th</sup> Semester and securing 96 credits including 4 credits of summer internship will be awarded UG Diploma in Commerce
2. The students shall learn any job-oriented skill under the Summer Internship of 01 month (30 days) during the month of May/June after their examination of 4<sup>th</sup> semester. They shall produce the certificate for the same in the office of the department before the commencement of 5<sup>th</sup> semester classes.
3. Viva- Voce will be conducted by External Examiner out of a panel recommended by Board of studies on the basis of project report/case study submitted by the student.
4. There will be formative assessment for these subjects:
  - i. Ability Enhancement Course

ii. Skill Enhancement Course

<b>Ability Enhancement Courses</b> For Two (02) Credits theory	Marks distribution
Written test(2*5)	10
Peer discussion/ Debate/ Extempore Speech (2*10)	20
Role Play	05
Essay/ Article/ Report Writing	10
Attendance	05
Total	50

<b>Skill Enhancement Courses</b> For Two (02) Credits Theory and One (01) Credit practical (Only for 2025-2026 session)	Marks distribution
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

# Syllabi for Under Graduate Program in Commerce

Subject: Corporate Accounting-I

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>DSC</b>
<b>Name of the Course</b>	B.Com -3rd Sem	<b>Course Code</b>	25COMI403DS01
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		
<b>Note:</b>			
<p>Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.</p> <p><b>Important:</b> The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.</p>			
<b>Course Learning Outcomes (CLO):</b>			
<b>CLO1:</b> Understand the classification and issuance of different types of securities.			
<b>CLO2:</b> Comprehend the classification, issuance, redemption, and underwriting of debentures, Understand the concept of goodwill and shares.			
<b>CLO3:</b> Develop the ability to prepare final accounts in compliance with the Companies Act, 2013			
<b>CLO4:</b> Gain knowledge of consolidated financial statements, Understand how to prepare financial reports for holding and subsidiary companies			
<b>Unit 1</b>			
<b>Accounting for Share Capital and Debentures:</b> Issue of equity shares, allotment and forfeiture, issue of Debentures and redemption.			
<b>Unit 2</b>			
<b>Underwriting of shares and Debentures, Valuation of shares:</b> methods, Treatment of profit and losses prior and subsequent to incorporation.			
<b>Unit 3</b>			
<b>Company Final Accounts:</b> Provisions of the Companies Act, 2013 - Preparation of Final			

Accounts - Adjustments Relating to Preparation of Final Accounts- Profit and Loss Account and Balance Sheet.

#### **Unit 4**

**Accounting for Holding and Subsidiary Companies:** Consolidated Financial Statements

#### **Suggested Readings:**

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R,.Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi
5. P.C. Tulsian, Corporate Accounting, S.Chand Publishers

# Syllabi for Under Graduate Program in Commerce

Subject: Cost Accounting

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>DSC</b>
<b>Name of the Course</b>	B.Com -3rd Sem	<b>Course Code</b>	25COMI403DS02
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		
<b>Note:</b>			
<p>Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.</p> <p><b>Important:</b> The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.</p>			
<b>Course Learning Outcomes (CLO):</b>			
<p><b>CL01:</b> Explain cost accounting concepts, control methods, incentive wage plans, and overhead classification, allocation, apportionment and absorption.</p> <p><b>CLO2:</b> Analyze labour cost components, control methods, incentive wage plans, and overhead classification, allocation, apportionment and absorption.</p> <p><b>CLO3:</b> Apply unit and operating costing methods and reconcile cost and financial accounts for accurate financial reporting.</p> <p><b>CLO4:</b> Demonstrate knowledge of contract and process costing (excluding equivalent production) and apply them to business scenarios.</p>			
<b>Unit 1</b>			
<p>Cost Accounting: Meaning, nature, scope and limitations; Concept of cost-elements and types; Cost of material, Inventory Control techniques. Pricing of issue inventory/material.</p>			
<b>Unit 2</b>			
<p>Labour Cost; Idle time, overtime, labour turnover, labour cost control, incentive wage plan.</p> <p>Overheads; meaning, classification, allocation, apportionment and absorption of overheads.</p>			
<b>Unit 3</b>			

Unit Costing; Operating costing; Reconciliation of cost and financial accounts.

**Unit 4**

Contract Costing and Process Costing excluding equivalent production.

**Suggested Readings:**

1. Iyenger S.P. Cost Accounting Sultan chand & Sons, New Delhi.
2. Maheshwari S.N. & Mittal S.N. Cost Accounting Shree Mahavir Book Depot, Delhi
3. Jain S.P. & Narang K.L. Cost Accounting Principles and Practice Kalyani Publishers.

# Syllabi for Under Graduate Program in Commerce

Subject: **Business Laws**

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>DSC</b>
<b>Name of the Course</b>	B.Com -3rd Sem	<b>Course Code</b>	25COMI403DS03
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		

**Note:**

Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

**Course Learning Outcomes (CLO):**

**CLO1:** Provides basic understanding of provisions for successfully entering the various type of contracts.

**CLO2:** Business law helps the society in realizing the business ethics in order to run a proper and authenticated business.

**CLO3:** Knowledge of consumer protection act is important for both buyer and seller in making marketing decisions.

**CLO4:** Helpful while doing dealings in foreign exchange.

**CLO5:** Acquainting college students with the role of law in business endeavors

**Unit 1**

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

**Unit 2**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.

**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.

#### **Suggested Readings:**

1. Resai T.R. **Partnership Act**, S.C.Sarkar and Sons, Kolkata.
2. Kuchal M.C. **Business Law**, Vikas Publishing House, New Delhi.
3. Kapoor N.D. **Business Law**, Sultan Chand and Sons, New Delhi
4. M.C.Kuchhal, **Business Laws**, Sultan Chand & Co., New Delhi.
5. N.D.Kapoor, **Merchantile Law**. Sultan Chand & Co., New Delhi.

# Syllabi for Under Graduate Program in Commerce

Subject: Basics of Corporate Accounting

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>Minor Course</b>
<b>Name of the Course</b>	B.Com -3rd Sem	<b>Course Code</b>	25COM403MI01
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		

**Note:**

Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

**Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

**Course Learning Outcomes (CLO):**

**CLO1:** Understand the types, issuance, forfeiture, re-issuance, and buyback of shares.

**CLO2:** Learn about the classification, issuance, and redemption of debentures, including financing methods.

**CLO3:** Gain knowledge of goodwill, its classification, and valuation methods, Understand share valuation, its objectives, determinants, and techniques.

**CLO4:** Develop skills in preparing and analyzing company financial statements.

**Unit 1**

Share Capital: Meaning, types, Accounting treatment: Issue, Forfeiture and Re-issue of shares, Buy Back of Equity Shares.

**Unit 2**

Debentures; Meaning, classification, Issue of Debentures. Redemption of Debentures: Meaning, Sources of finance for Redemption, Methods of Redemption.

**Unit 3**

Goodwill: Meaning, Features, Classification, Methods. Valuation of Shares: Meaning, Objectives Determinants, Methods.

## **Unit 4**

Final accounts of companies: Income statement and Balance Sheet.

### **Suggested Readings:**

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R,.Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi
5. P.C. Tulsian, Corporate Accounting, S.Chand Publishers

# Syllabi for Under Graduate Program in Commerce

Subject: Corporate Governance

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>Multidisciplinary</b>
<b>Name of the Course</b>	B.Com -3rd Sem	<b>Course Code</b>	25COMX03MD01
<b>Hours per Week</b>	3 hours	<b>Credits</b>	3
<b><u>Multidisciplinary Course</u></b>			<b>Marks distribution</b>
<b>For two credits theory and one credit practical</b>			
Written test(2*10)			20
Lab work (practical file)/ Field work (report)/ Portfolio			20
Assignment/ Case study/ Mini Project (2*10)			20
Seminar/ Presentation			10
Attendance			05
<b>Total</b>			<b>75</b>
<b>Course Learning Outcomes (CLO):</b>			
<p><b>CLO 1:</b> Students will be able to understand the fundamental concepts, principles, and importance of corporate governance.</p> <p><b>CLO 2:</b> Students will develop knowledge of the role of corporate governance mechanisms, including boards of directors, shareholders, and other stakeholders.</p> <p><b>CLO 3:</b> To analyse corporate governance structures, ethical considerations, and corporate social responsibility (CSR) practices.</p> <p><b>CLO 4:</b> To evaluate regulatory frameworks and governance codes followed by corporations in India and internationally.</p>			
<b>Unit 1</b>			
Corporate Governance: Meaning, objectives, and importance. Evolution of corporate governance in India and globally.			
<b>Unit 2</b>			
Theories of corporate governance: Agency Theory, Stakeholder Theory, Stewardship Theory, and Resource Dependence Theory. Corporate failures and the need for governance reforms.			
<b>Unit 3</b>			
Corporate Social Responsibility (CSR) and Business Ethics: Meaning, importance, and regulatory framework. Ethical decision-making and corporate sustainability. Corporate misconduct and fraud – Role of governance in fraud prevention. Whistle blowing mechanism and legal protection for			

whistleblowers.

#### **Unit 4**

Whistle blowing and Corporate Governance: The Concept of Whistle-Blowing; Types of Whistle-blowers; Whistle-blower Policy; the Whistle-Blower Legislation across Countries; Developments in India.

#### **Suggested Readings:**

Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press. 57

Blowfield, Michael, and Alan Murray, *Corporate Responsibility*, Oxford University Press.

Geeta D. Rani, and R.K. Mishra, *Corporate Governance-Theory and Practice*, Excel Books, New Delhi. Anil Kumar, *Corporate Governance: Theory and Practice*, International Book House, New Delhi. K.V. Bhanumurthy, and Usha Krishna, *Politics, Ethics and Social Responsibility of Business*, Pearson Education.

# Syllabi for Under Graduate Program in Commerce

Subject: Cyber Security and Artificial Intelligence in Commerce

Name of Program	Under Graduate	Program Code		Skill Enhancement	
Name of the Course	B.Com -3rd Sem	Course Code	25COM403SE01		
Hours per Week	3 hours	Credits	3		
Skill Enhancement Courses				Marks distribution	
For two credits theory and one credit practical					
Written test(2*10)				20	
Lab work (practical file)/ Field work (report)/ Portfolio				20	
Assignment/ Case study/ Mini Project (2*10)				20	
Seminar/ Presentation				10	
Attendance				05	
Total				75	
Course Learning Outcomes (CLO):					
<p><b>CLO1:</b> To understand the concept of Cyber Security, its Techniques, Issues &amp; Challenges and the major Cyber Security Policies in India.</p> <p><b>CLO2:</b> To comprehend the nature of various Cyber Crimes, the legal remedies available under the IT Act 2000, and the procedures for reporting Cyber Crimes through appropriate platforms.</p> <p><b>CLO3:</b> To be informed about various Social Media / Network Platforms, its Trends, Social Media Contents along with the Legal Aspects.</p> <p><b>CLO4:</b> To get familiar with Artificial Intelligence (AI) in the modern world along with its associated challenges and opportunities.</p>					
Unit 1					
<p><b>Overview of Cyber security:</b> Concept of Cyber Security, Significance and its Fundamentals. Cyber Security Techniques: Cryptography, Encryption, Firewalls, Passwords, Privacy, Digital Signatures. Issues and Challenges in Cyber Security.</p> <p><b>Regulations:</b> Cyber Security Policies, Major Regulating Bodies, Compliance Requirements and Recent Government Initiatives in India.</p>					
Unit 2					

**Overview of Cyber Crime:** Concept of Cyber Crime, Definition of Cyber-Crime under IT Act 2000. Classification of Cyber Crimes: Hacking and Malicious Code (Viruses, Time Bombs, Trojans, Malware, DOS, DDOS, Web Defacement, Phishing, Cloning), Financial Frauds and Social Engineering Attacks, Malware and Ransomware Attacks, Zero-Day and Zero-Click Attacks, Cyber Stalking, Cyber Bullying, and Cyber Pornography, Child Pornography, Cyber Laundering, Online Betting and Games, Cyber Terrorism. Digital Forensics.

**Cyber Laws:** Overview of IT Act 2000, Important Provisions, Reporting Cyber Crime, Investigation Techniques, Remedial Measures.

### Unit 3

**Social Media Overview and Security:** Introduction to Social Networks/Media, Types of Social Media, Platforms of Social Media, Trends in Social Media (Deep Fakes, Sock puppets), Social Media Monitoring and Privacy: Hashtags, viral content, social media marketing, Managing Social Media Privacy & Security settings, Flagging and reporting of inappropriate content, Legal aspects of posting inappropriate content

### Unit 4

**Overview of Artificial Intelligence (AI):** Meaning and Definition of AI, Emergence of AI in Modern IT world, Need and Significance of AI, Challenges and Opportunities of AI, AI in Commerce, AI in Cyber Security, ChatBots and Virtual Assistants: Boon or Bane, Artificial Intelligence vs. Ethics and Morality.

### Suggested Readings:

Cyber Crime Impact in the New Millennium, by R. C Mishra, Authors Press. Edition 2010.

Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd. (First Edition, 2011)

Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform. (Pearson, 13th November, 2001)

Electronic Commerce by Elias M. Awad, Prentice Hall of India Pvt Ltd.

Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers.

Network Security Bible, Eric Cole, Ronald Krutz, James W. Conley, 2nd Edition, Wiley India Pvt. Ltd.

Fundamentals of Network Security by E. Maiwald, McGraw Hill.

# Syllabi for Under Graduate Program in Commerce

Subject: Corporate Accounting-II

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>DSC</b>
<b>Name of the Course</b>	B. Com -4 <sup>th</sup> Sem	<b>Course Code</b>	25COMI404DS01
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		

**Note:**

Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

**Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

**Course Learning Outcomes (CLO):**

**CLO1:** Understanding amalgamation, internal reconstruction, and accounting treatments.

**CL02:** Learning banking company accounts, types, and underwriting of shares and debentures.

**CLO3:** Gaining knowledge of company liquidation, legal provisions, and final statement preparation.

**CLO4:** Studying the double account system and electricity company accounts.

**Unit 1**

**Amalgamation and absorption:** Methods of computing Purchase consideration Amalgamation in the nature of Purchase method – Amalgamation in the nature of Merger or pooling of interest method – Treatment in the books of both the companies-Accounting of amalgamation and absorption in amalgamating and amalgamated companies-Internal Reconstruction of Companies

**Unit 2**

Accounts of Banking companies: Preparation of final accounts of banking companies and Profit & Loss account of bank. Accounting for General Insurance companies: Types of general insurance, premium, claim and commission.

**Unit 3**

Reporting Standards for Public Sector Undertakings, Accounts of Electricity Companies.

**Unit 4**

**Liquidation of companies:** Preparation of Liquidator's Final Statement of Account - Legal Provisions – Calculation of Liquidator's Remuneration – Adjustment of Shareholder's rights

**Suggested Readings:**

1. Shukla M.C, Grewal T.S and Gupta S.C. Advance Accounts: S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J.R., Ahuja Girish and sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi
5. P.C. Tulsian, Corporate Accounting, S.Chand Publishers

# Syllabi for Under Graduate Program in Commerce

Subject: Company Laws

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>DSC</b>
<b>Name of the Course</b>	B. Com -4 <sup>th</sup> Sem	<b>Course Code</b>	25COMI404DS02
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		

**Note:**

Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

**Course Learning Outcomes (CLO):**

**CLO1:** Development of student skills in regulatory practice relating to company law.

**CLO2:** provide students with knowledge and appreciation of the major core topics in company law.

**CLO3:** Helpful at the time of formation of company to young entrepreneurs.

**CLO4:** study of company law provides information about hoe corporations, investors, directors, shareholders and other stakeholders interact with each other.

**Unit 1**

Company- Meaning and characteristics; feature of company; types of companies, advantages and disadvantages of incorporation; lifting of corporate veil.

**Unit 2**

Formation of company: promotion of company; functions of promoter; importance of importer; promoter's remuneration; legal status of promoter; rights of promoter; duties of promoter; liabilities of promoters; pre-incorporation contracts, incorporation and commencement of business. Prospectus- definition; public offer, contents; misleading prospectus and its consequences.

**Unit 3**

Memorandum of Association – Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- vires. Article of Association; constructive notice and doctrine of indoor management.

**Unit 4**

Meeting of company- Essentials of valid meeting; meetings of Shareholder, annual general meeting; Extra-ordinary general meeting; meetings of board of directors; proxy; voting, notice, Agenda and Minutes of meetings. Directors, powers, liabilities, appointment and removal of directors.

**Suggested Readings:**

1. Kuchal M.C. Modern Indian Company law, Shri Mahavir Books, Noida.
2. Kaapor N.D. Company Law Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow.

# Syllabi for Under Graduate Program in Commerce

Subject: Auditing

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>DSC</b>
<b>Name of the Course</b>	B. Com -4 <sup>th</sup> Sem	<b>Course Code</b>	25COMI404DS03
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		

**Note:**

Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

**Course Learning Outcomes (CLO):**

**CLO1:** Understanding auditing principles, objectives, classification, and internal control.

**CLO2:** Learning audit procedures, vouching, verification, and asset valuation.

**CLO3:** Exploring company audits, auditor roles, special audits, and industry-specific auditing.

**CLO4:** Analyzing audit reports, investigation audits, cost audits, and auditing standards.

**Unit 1**

Introduction Meaning, Objectives, basic principles and techniques of Auditing, classification of audit. Audit Planning: Internal control, Internal check & Internal audit.

**Unit 2**

Audit Procedure: Routine checking, Vouching, Verification, Valuation of Assets including intangible & Liabilities including contingent liability.

**Unit 3**

Audit of Companies: Qualification, Appointment, powers, duties and liabilities of company Auditors Audit committees, Audit of depreciation and reserves. Special points in audit of private sector companies, banking companies and, insurance companies.

**Unit 4**

Audit Report: Qualifications, objectives, contents and types. Investigation: Nature and Objectives. Tax audit, Management audit and Cost audit; Relevant Auditing and Assurance

Standards (AASs).

**Suggested Readings:**

1. Kumar Ravinder and Sharma Virender, Auditing, Principles and Practice, PHI Learning Private Limited, New Delhi.
2. Tondon B.N., Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal, Contemporary Auditing, Tata Mc Graw Hill, New Delhi.
4. Sharma T.R., Principles of Auditing, Sahitya Bhawan, Agra.
5. Jha Aruna, Auditing , Taxmann's Publications Pvt. Ltd.

# Syllabi for Under Graduate Program in Commerce

Subject: **Project Management**

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>DSC</b>
<b>Name of the Course</b>	B. Com -4 <sup>th</sup> Sem	<b>Course Code</b>	25COMI404DS04
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	70	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Internal Marks</b>	30		

**Note:**

Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

**Course Learning Outcomes (CLO):**

**CLO 1:** To enable the students to evolve a suitable framework for the Project Management.

**CLO 2:** To acquaint with the knowledge of Project Planning and Budgeting.

**CLO 3:** To gain insights about Project Appraisals and Project Scheduling.

**CLO 4:** To learn how to evaluate and monitor projects.

**Unit 1**

**Introduction to Projects:** Project management, Project manager and his responsibilities, PM as a profession, selection of a project manager, Fitting projects into the parent Organization project management team, project model, Phases of Project management, Project environment, The 7S of Project management;

**Project Analysis and Selection:** Project Initiation and resource allocation, Market analysis and Demand analysis, Technical Analysis.

**Unit 2**

**Project Planning:** Time planning, Contents of Project plan, planning process, Work breakdown structure, process mapping;

**Project Budgeting:** Financial Projections, time value of money, cost of capital, Appraisal criteria, Risk analysis in capital investment decisions.

**Unit 3**

**Environmental Appraisal of Projects:** Meaning of Environment and pollution, Industrial

pollution, pollution control standards, Environmental regulations in India, Environmental impact assessment;

**Social Cost benefit Analysis:** The rationale for Social cost benefit analysis, UNIDO approaches for Social Cost benefit analysis, Methods followed by Financial Institutions;

**Project Scheduling:** PERT and CPM networks.

#### **Unit 4**

**Monitoring and Controlling:** Plan monitor control cycle, data collection and reporting, Project Control;

**Evaluation and termination:** Evaluation, Project auditing, Project termination.

#### **Suggested Readings:**

1. Prasanna Chandra, Project Preparation Appraisal and Implementation.
2. Meredith, Shafer, Project Management: A Strategic Managerial Approach, Wiley.
3. Joseph Heagney, Fundamentals of Project Management, American Management Association.
4. Jeffery K. Pinto, Project Management: Achieving Competitive Advantage, Pearson Education.

# Syllabi for Under Graduate Program in Commerce

Subject: **Financial Engineering**

<b>Name of Program</b>	Under Graduate	<b>Program Code</b>	<b>Minor/Vocational</b>
<b>Name of the Course</b>	B. Com -4 <sup>th</sup> Sem	<b>Course Code</b>	25COM404MV01
<b>Hours per Week</b>	4 hours	<b>Credits</b>	4
<b>External Marks</b>	50	<b>Time of Examinations</b>	<b>3 Hours</b>
<b>Viva Voce</b>	50		

**Note:**

Examiner will set nine questions and the candidates will be required to attempt five questions in all. Question number one will be compulsory containing 7 short answer type questions of two marks each from all units. Further, examiner will set two questions from each unit and the candidates will be required to attempt one question from each Unit. All questions shall carry 14 marks each.

**Course Learning Outcomes (CLO):**

**CLO 1:** Students will understand the meaning, need, and scope of financial engineering.

**CLO 2:** Students will develop knowledge about financial derivatives, valuation techniques, and risk-return considerations in financial markets.

**CLO 3:** Students will acquire an understanding of financial engineering processes, including securitization, restructuring, and risk assessment techniques like Value at Risk (VaR).

**CLO 4:** Students will gain insights into emerging financial instruments and corporate risk management strategies, including hedging techniques and capital structure considerations.

**Unit 1**

Financial engineering – meaning and need of financial engineering, financial engineering vis-à-vis financial analysis, tools used in financial engineering, growth and need for financial engineering, skill for financial engineering.

**Unit 2**

Emerging instruments – hybrid securities, credit derivatives, options on debt instruments, exotic options, synthetic instruments, and issues related to accounting treatment of derivatives. Corporate risk management – planning and controlling, reasons for hedging, capital structure and hedging, interest rate risk management.

**Unit 3**

Financial engineering in India – financial derivatives and futures markets, nature, types, and value drivers of financial instruments and products, time value of money, required rate of return, valuation: absolute and relative valuation, risk-return, investment horizon, and

portfolio considerations.

#### **Unit 4**

Financial engineering processes and strategies – asset and liability management, securitization, asset-backed securities, mortgage-backed securities, corporate restructuring, leverage buyouts and management buyouts, value at risk (VaR).

#### **Suggested Readings:**

Hull, J. C., *Options, Futures, and Other Derivatives*, Pearson Education.

Bodie, Z., Kane, A., & Marcus, A. J., *Investments*, McGraw-Hill Education.

Sundaram, R., & Das, S. R., *Derivatives: Principles and Practice*, McGraw-Hill.

Redhead, K., *Financial Derivatives: An Introduction to Futures, Forwards, Options, and Swaps*, Prentice Hall.

Tuckman, B., & Serrat, A., *Fixed Income Securities: Tools for Today's Markets*, Wiley.

Chance, D. M., & Brooks, R., *Introduction to Derivatives and Risk Management*, Cengage Learning.