93B. Com Course Structure 4YUP Programme Dual Major

	MAJOR1			MAJOR2			TOT	GE(Multi Disciplinary)	AEC	IAPCD	VAC	Total	
	DSC	DSE	SEC	DSC	DSE	SEC							
I.	Financial Accounting-I	Business Statistics and Mathematics-I	E-Commerce	Business Organization	Business Communication			Basics of Commerce	Urdu-I		VAC1		*Non-Credit Mandatory-Summer Internship-4 Credit
	4	2	2	4		0	14	2	2	0	2	20	
II.	Financial Accounting-II	Business Statistics and Mathematics-II		Business Economics	Entrepreneurship & Start-Ups	Personal Financial Planning		Accounting & Finance for Non-Commerce	English-I		VAC2		
	4	2	0	4	2	2	14	2	2	2*	2	20	
Total I	8	4	2	8	4	2	28	4	4	0	4	40	
Undergraduate Certificate in the Field of Study													
III.	Corporate Accounting-I	Cost Accounting-I	Basics of Stock Market	Business Regulatory Framework-I	Management Theory-I			Basics of Stock Market	Urdu-II	IAPCD	VAC3	0	
	4	2	2	4	2	0	14	2	2	0	2	20	
IV.	Corporate Accounting-II	Cost Accounting-II		Business Regulatory Framework-II	Management Theory-II	Com. Appl. in Business		Entrepreneurship Development	English-II	IAPCD	VAC4		
	4	2	0	4	2	2	14	2	2	2*	2	20	
	8	4	2	8	4	2	28	4	4	0	4	40	
Total II	16	8	4	16	8	4	56	8	8	0	8	80	
Undergraduate Diploma in the Field of Study													
V.	Income Tax / Financial Management	Principles and practices of Auditing-I		Sales & Adv. Management / Principles of Marketing	Computer Application in Accounting			GE	AEC	IAPCD	VAC		
	8	2	0	8	2	0	20	0	0		0	20	
VI.	GST / Management Accounting	Principles and practices of Auditing-II		International Business / Human Resource Management	E-Filing of Returns			GE	AEC	IAPCD	VAC		
	8	2	0	8	2	0	20	0	0		0	20	
	16	4		16	4		24	0	0	0	0	40	
Total III	32	12	4	32	12	4	80	8	8	0	8	120	Academic Project/Entrepreneurship
	48			48				24				120	
Bachelor of (field of study) Discipline													
VII. (Hons.)	Advance Financial Accounting / Indian Financial System	Financial Technologies		Corporate Tax Planning / Digital Marketing	Business Environment		0	GE	AEC	IAPCD	VAC		
	8	2		8	2		20	0	0	0	0	20	
VIII. (Hons.)	Corporate Finance / International Finance	Financial Institutions & Market		Organizational Behaviors / Strategic Management	Corporate Governance			GE	AEC	IAPCD	VAC		
	8	2		8	2		20	0	0	0	0	20	
	16	4		16	4		40	0	0	0	0	40	
Total	48	16	4	48	16	4	120	8	8	0	8	160	
	68			68				24				160	
Bachelor of (field of study)(Honours) Discipline													
VII. (Research)	Advance Financial Accounting			Business Research Methods / Indian Financial System	Corporate Tax Planning		0			IAPCD			Introduce Research Method as DSC
	4	0	0	8	4		16	0	0	4	0	20	
VIII. (Research)	Corporate Finance			Organizational Behaviors	Strategic Management					IAPCD			The Dissertation will start in VII Sem and the same will continue in VIII Sem.
	4	0	0	4	4		12	0	0	8	0	20	
Total	40	12	4	44	20	4	120	8	8	12	8	160	
	56			68				36				160	
Bachelor of (field of study)(Honours with Research) Discipline													

DSC	Discipline Specific Course	SEC	Skill Enhancement Courses
DSE	Discipline Specific Electives	IAPCD	Internship/Apprenticeship/Project/Community Reach/Dissertation
GE	Generic Electives (Multidisciplinary)	VAC	Value Addition Course
AEC	Ability Enhancement Courses	IL	Pool of Indian Languages (8th Schedule)

VAC1 — Environmental Education/Environmental Sciences

VAC2 — Gender Studies, Health & wellness, Yoga Education, Sports & Fitness

VAC3 — Understanding India, Indian Knowledge Systems, Human Values and Professional Ethics Cyber Security

VAC4 — Digital and Technological Solutions

NOTE; **Students of B. Com shall have major 1 and major 2 in all semesters, the students from other disciplines may be offered major 2 only. In addition to this GE papers are also offered by the Department for other disciplines.**

B. Com (Hons/Research) Dual Major Syllabus 2023©

Financial Accounting-I					
Semester: 1	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45 hrs.	15 hrs	-	30 hrs.	100

Learning Objectives:
1. Provide students with a comprehensive understanding of financial accounting fundamentals.
2. Cover theoretical concepts and practical applications of accounting.
3. Take learners from the basics to the preparation of final accounts.

Learning Outcomes:
Upon successful completion of this course, students will be able to:
1. Demonstrate a deep understanding of fundamental accounting principles and concepts.
2. Record various business transactions using double-entry accounting.
3. Prepare trial balance with the help of subsidiary accounts.
4. Prepare and interpret financial statements, including the income statement and balance sheet.

Assessment Method:
1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. ***Theory exam shall carry 70 marks (Including an Internal Assessment of 30 Marks). The theory exam will be for 3 hours***.

Unit 1: Theoretical Framework: (9hours)
Accounting as an information system, the users of financial accounting information and their needs.An overview of Artificial Intelligence and Data Analytics in Accounting.
Qualitative characteristics of accounting information.Functions, advantages, and limitations of accounting.Branches of accounting. Basis of accounting: cash basis and accrual basis. Capital and revenue expenditures and receipts.
Financial Accounting Principles: Meaning and need; Generally Accepted Accounting Principles (GAPP): Entity, Money Measurement, Going Concern, Cost, Revenue Recognition, Realization, Accruals, Periodicity, Full Disclosure, Consistency, Materiality, and Prudence (Conservatism). Fundamental Accounting Assumptions as per AS 1.

Unit 2: Accounting Process-I (12 hours)
Meaning and concepts of Journal, AccountingEquation, Meaning of Account and its types, Rules for Debit and Credit, Compound entry.Preparation of Ledger, Balancing of Account.

Unit 3: Accounting Process-II (12 hours)
Meaning and importance of Subsidiary books, Types of subsidiary books. Cash Books with two and three columns, Preparation of Trial Balance, Suspense account, Error types, Error rectification

Unit 4: Financial Statements of Non-Corporate Entities: (12hours)
Concept of Financial Statement, Trading account, Profit & Loss statement, and Balance Sheet.Preparation of Financial Statements of Sole Proprietorship and Non-Corporate Entities.

Essential/recommended readings:
1. *Bhattacharyya. A. K. (2021). Essentials of Financial Accounting, 6th ed. PHI learning;*
2. *Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.*
3. *Anthony, R. N., Hawkins, D., & Merchant, K. A. ―Accounting: Text and Cases‖ McGraw-Hill Education India.*
4. *Monga, J. R., & Bahadur, R. (2022) Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.*
5. *Sehgal, A., & Sehgal D. (2015). Fundamentals of Financial Accounting. Taxmann.*

Business Statistics and Mathematics - I					
Semester: 1	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
-	2	-	-	2 credits	35+15
Total	30 hrs.	-	-	30 hrs.	50

Learning Objectives:
1. Develop a solid understanding of the nature and scope of statistics.
2. To become Proficient in Data Presentation andInterpretation.
3. To gain the understanding of Application of Basicsof Business Mathematics.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1. Understand the fundamental statistical concepts, including measures of central tendency.
2. Demonstrate the ability to collect, organize, and present data effectively using various graphical representations.
3. Acquire the mathematical/statistical skills and financial skills to address real-world challenges and make informed decisions.
4. Recognize the practical applications of statistics and mathematics in business contexts.

Assessment Method:
3. There shall be 2 credit hours for lectures.
4. *Theory exam shall carry 35 marks and the internal assessment shall be of 15 marks. The theory exam will be for 2 hours.*

Unit 1: Introduction to Statistics (08 hours)
Introduction, concept, scope of statistics, Distrust and remedial measures to control distrust of statistics, Functions and tools of statistics.Application of Statistics in business. Data-Introduction,Primary data, methods for collecting primary data, factors affecting on collecting primary data. Secondary Data, methods for collecting secondary data, sources of secondary data.

Unit 2: Diagrams and Graphs (7 hours)
Introduction, meaning, factors affecting on presentation of data, methods of presentation of data. Diagrams- introductions, uses and application of diagrams, types-bar, pie graph, histogram. Frequency polygon- Introduction, types, uses of polygon

Unit 3: Measures of Central Tendency (7 hours)
Introduction, uses, importance and types of central tendency, Arithmetic mean- mean, properties of Arithmetic mean, Weighted Arithmetic mean, Geometric mean, Harmonic mean. Median- meaning, features, merits and demerits. Mode- Meaning, nature, merits and demerits

Unit 4: Basic Mathematics in Finance (08 hours)
Simple and Compound interest; Rates of interest - nominal and effective rate and their interrelationships; Compounding and discounting of a sum using different types of rates, Basic concept of Annuity, Types – Fixed and Variable Annuity

Essential/recommended readings:

1. Business Statistics: Gupta S.C & Gupta Indra
2. Ken Black: Applied Business Statistics, 7th Edition, Wiley India.
3. Statistical Methods: Gupta S.P
4. Statistics for Management: Levin & Rubin
5. Fundamental of Mathematical Statistics: Gupta S.C. Kapoor V.K
6. Microsoft Office Excel 2003 and 2007- step by step: Frye, PHI

E-Commerce					
Semester: 1	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
-	2	-	-	2 credits	35+15
Total	30 hrs.	-	-	30 hrs.	50

Learning Objectives:
1. The objectives of the course are to introduce the concept of electronic commerce.
2. To understand how electronic commerce is affecting business enterprises, governments, consumers and people in general.
3. To understand the E-payment system and risks involved in E-payments.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1. Analyze the impact of E-commerce on business models and strategy.
2. Identify the key security threats in the E-commerce environment.
3. Explain the process that should be followed in building an E-commerce presence.
4. Understand transacting online and the E-payment system in E-commerce.

Assessment Method:
5. There shall be 2 credit hours for lectures per week.
6. *Theory exam shall carry 35 marks and the internal assessment shall be of 15 marks. The theory exam will be for 2 hours.*

Unit 1: Introduction to E-Commerce (09 hours)
E-commerce: Introduction-Meaning- Nature- Concepts- Advantages, Disadvantages-uses and applications.Online Transaction:Introduction-Meaning-Nature-Concept-Feature-uses-Advantages
and Disadvantages-Requirements for online transaction-Business Models: Introduction-Meaning-Nature-Concept-Feature-uses-Advantagesand Disadvantages -types of business model in E Commerce.Elements of a Business Model:Introduction-Meaning-Nature-Concept-Feature-uses-
Advantages and Disadvantages -Elements – Important factors forces behind E Commerce.

Unit 2: Technology Used in E-Commerce (09 Hours)
Technology in E commerce: Introduction-Meaning-Nature, Scope-Technology and mechanism-
Web Site: Introduction-Meaning—Feature elements of a web site, -types of websites-Government and private websites.Software: Introduction-Meaning-Nature-concept-types of software- business model inE-CommerceOutsourcing: Introduction-Meaning-Nature-Concept-Advantages and Disadvantages-Types of Business Model in E Commerce.

Unit 3: Online Business Transactions (06 hours)
On Line Business Transactions: Introduction-Meaning-Purpose-Advantages and Disadvantages ofOnline Business Transaction and its applications.E-Commerce Applications: E-Commerce Applications in Various Industries Like{Banking- Insurance- Payment of Utility Bills- Online Marketing-E-Tailing.

Unit 4: E-Payment System (06 hours)
E-payments: Introduction-Meaning-Nature-Concept-objectives-Models and Methods Of
E–Payments (Debit Card, Credit Card, Smart Cards, E-Money)-Risk in E-Payments-Digital Signature.payment Gateways:Introduction-Meaning-Concept-Nature-Importance-uses-Procedure-Online Banking -Electronic Fund Transfer, Automated Clearing House,

Essential/recommended readings:
1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education.
4. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
5. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education

Business Organisation					
Semester: 1	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
-	3	1	-	4 Credit	70+30
Total	45 hrs.	15 hrs.		60 hrs	100

Learning Objectives:
1) Concepts and Classification: Understand the core concepts of business, trade, industry, and commerce.
2) Partnership and Company Knowledge, joint-stock companies etc.
3) Financial Document Proficiency: Memorandum of Association and Prospectus.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1) Understand fundamental business concepts.
2) Identify and evaluate various business organization types.
3) Acquire knowledge of forming joint-stock companies and partnerships.
4) Develop skills in preparing business documents..

Assessment Method:
1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. *Theory exam shall carry70 marks and the internal assessment shall be of 30 marks. The theory exam will be for 2 hours.*

Unit 1: Introduction to Business Structure: (9 hours)
Concepts of Business, Trade, Industry and Commerce - Classification - Relationship between Trade. Industry and Commerce - Nature of Business - Objectives of Business – Functions of Business- Social Responsibility of a business - Steps to Start an Enterprise.

Unit 2: Forms of Business Organization (14 hours)
Forms of Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship – Meaning, Definition - Characteristics - Advantages and Disadvantages - Suitability of Sole Proprietorship.
Partnership -Kinds of Partners - Partnership Deed - Meaning -Contents - Registration of Partnership Advantages and Disadvantages of Partnership - Suitability of Partnership - Limited liability partnership - Advantages and Disadvantages.

Unit 3: Formation of Joint Stock Company: (08 hours)
Joint Stock Company - Meaning – Definition (Companies Act 2013) - Characteristics - Advantages and Disadvantages - Kinds of Companies (Companies Act 2013) - Stages of Company Formation.

Unit 4: Company Documents and Sources of Funds: (14 hours)
Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents – Prospectus - Contents – Red herring Prospectus- Statement in lieu of Prospectus.

Essential/recommended readings:
1. *Business Organization & Management - Sharma Shashi K. Gupta, Kalyani Publishers.*
2. *Chhabra, T. N. Business Organisation and Management. Sun India Publications. New Delhi.*
3. *Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.*
4. *Business Organization & Management - R. N. Gupta, S. Chand.*
5. *Vasihth. Dr. Neeru, Business Organisation and Management - Tax Mann Publications.*

Business Communication					
Semester: 1	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
-	2	-	-	2Credit	35+15
Total	30 hrs.	-		30 hrs	50

Learning Objectives:
1. To grasp the foundational concepts of communication, including its meaning, process, functions, and objectives.
2. To recognize the importance of effective communication in various business context.
3. To gain proficiency in different types of communication.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1) Understand fundamental communication concepts, its significance in business, and barriers to effective communication.
2) Develop proficiency in oral and written communication, using suitable media and techniques for various situations.
3) Master business correspondence, including drafting clear letters, proper planning, and report writing skills

Assessment Method:
1. There shall be 2 credit hours for lectures per week.
2. *Theory exam shall carry 35 marks and the internal assessment shall be of 15 marks. The theory exam will be for 2 hours.*

Unit 1: EssentialOfCommunication: (8 Hours)
Introduction to Communication, Meaning and Definition – Importance, Verbal and non-verbal Communication Process -7C'sofCommunication. CommunicationBarriers.
Flow of Communication: (Importance of flow of communication, upward-downward, Horizontal-vertical, Advantages, limitation, Uses)
Unit 2: Verbal and non-verbal Communication (10hours): (Importance ,Advantages and Limitations)Writing: (report writing memos ,notice, circular, orders, agenda ,minutes
Unit 3: Electronic writing : (6 Hours)
SMS, Email, Fax, E-marketing posts, poster ,presentation ,Power point Presentation
Social media and Online Meeting Platforms (Importance ,relevance tools Twitter, Facebook, Instagram, WhatsApp, signal, Gmeet, Zoom, Teams)
Unit 4: BusinessLetters: (6 Hours)
Format of ,job notification and call for Application, Offers Letter, call for Tender, Call for Quotation, formal letters Writing to bank,/insurance Companies/among peers/to Superiors
Miscellaneous Letters(Request for information, acknowledgement, Letters for enquiry/reply complaint /placing Order).

Essential/recommended readings:
1. *C.B. Gupta (2019). Essentials of Business Communication, Sultan Chand & Sons.*
2. *Kaul, A. Effective Business Communication, 2nd ed. PHI learning*
3. *Lesikar, R.V. &Flatley, M.E. (2001). Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi.*
4. *R. C. Bhatia (2008), Business Communication, Ane Books Pvt. Ltd, New Delhi.*
5. *Effectivetechnical communication-M Ashraf Rizvi*

Basics of Commerce					
Semester: 1	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
GE	2	-	-	2 Credit	35+15
Total	30 hrs.	-		30 hrs.	50

Learning Objectives:
1. Provide students with comprehensive understanding of Commerce and its dimensions
2. Cover theoretical concepts of Accounting and Finance
3. Make students understand the various ideas related to Business and Commerce

Learning outcomes:
Upon successful completion of this course, students will be able to:
1) Understand what is Commerce, hindrances, and its various branches.
2) Understand the structure of Business Environment in India.
3) Understand the different types of business organizations in India.
4) Understand the Basics of Accounting Concept.

Assessment Method:
1. There shall be 2 credit hours forlectures.
2. Theory exam shall carry 35 marks and the Internal Assessment shall be of 15 Marks.The theory exam will be for 2hours.

Unit 1: Introduction to Commerce(8 hours)
Definition and scope of Commerce, Importance and role of Commerce in the Indian economy, Historical development of commerce in India and Recent trends and challenges in Indian Commerce. Business Environment in India, Indian economic system and its features, Government policies and regulations impacting businesses.

Unit 2: Business Structure in India (7 Hours)
Business Entities in India,Types of business organizations in India, Registration and legal requirements for businesses, Emerging business models and startups in India.

Unit 3: Fundamentals of Accounting (7 Hours)
Basics of Accounting, Introduction to accounting principles, Indian Accounting Standards (Ind- AS), Financial statements: Balance sheet, income statement and cash flow statement.

Unit 4: Fundamentals of Finance(8 Hours)
Principles of Finance, Time value of money and its significance in finance, Sources of finance for businesses in India, Risk and return in Indian financial markets and Investment avenues in India.

Essential/Recommended Readings:
1. *Basics of Commerce" by J. L. Hira and M. L. Gupta*
2. *Business Environment" by Francis Cherunilam*
3. *Financial Accounting" by Dr. S. N. Maheshwari and Dr. S. K. Maheshwari*
4. *Indian Economy" by Ramesh Singh*
5. *Indian Business: Environment and Enterprise" by Francis Cherunilam*

AEC Paper				
Semester: 1	**Credit distribution of the course**			
Course Code	Lecture	Tutorial	Practical	Total
	2	-	-	4
Total Hours	30 hrs.	-		30 hrs.

VAC Papers				
Semester: 1	**Credit distribution of the course**			
Course Code	Lecture	Tutorial	Practical	Total
-	2	-	-	4
Total Hours	30 hrs.	-		30 hrs.

Financial Accounting-II					
Semester: II	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4	70+30
Total	45 hrs.	15 hrs	-	30 hrs.	100

Learning Objectives:
1. Develop proficiency in measurement of business income.
2. Manage property, plant, and equipment effectively considering the depreciation.
3. Evaluate inventory for accurate valuation.
4. Handle bills of exchange competently.
5. Apply accounting principles to non-profit organizations.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1) Measure business income applying relevant accounting standards.
2) Evaluate the impact of depreciation and inventories on Business Income.
3) Recording of trade bills using double entry book-keeping system.
4) Prepare and interpret financial statement of Non-Profit organization.

Assessment Method:
1. There shall be 3 credit hours for lectures + one credit hour for tutorials per week.
2. Theory exam shall carry 70 marks (Including an Internal Assessment of 30 Marks). The theory exam will be for 3 hours.

Unit 1: Business Income and Accounting for Property, Plant and Equipment: (12 hours)
Business income: Concept of Revenue and Business Income, Measurement of business income; relevance of accounting period, continuity doctrine and matching concept in the measurement of business income; Objectives of measurement of Business income.Revenue recognition with reference to AS 9.
Accounting for Property, Plant, and Equipment with reference to AS 10.Impact of Depreciation on measurement of business income (SLM and WDV Method).Accounting for Intangible Assets with reference to AS 26.

Unit 2: Inventory Valuation: (10 hours)
Valuation of Inventory with reference to AS 2.Impact of inventory valuation on measurement of business income by using FIFO, LIFO, and Weighted Average Method.

Unit 3: Bills of Exchange (9Hours)
Meaning and Concepts of Bills of exchange - Distinction between Promissory note and Bills of exchange.Accounting treatment of Trade bills: Books of Drawer and Acceptor- Honor and Dishonor of Bills - Renewal of bills - Retiring of bills under rebate - Accommodation bills.

Unit 4: Accounting for Non-Profit Organizations (12 Hours)
Non- Profit Organization - Meaning – Features. Meaning and Accounting Treatment of Capital Fund, Subscription, Entrance Fee, Donations, Life Membership Fee.Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Essential/recommended readings:
1. *Bhattacharyya. A. K. (2021). Essentials of Financial Accounting, 6th ed. PHI learning;*
2. *Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.*
3. *Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. Vikas Publishing House Pvt. Ltd., New Delhi.9*
4. *Monga, J. R., & Bahadur, R. (2022) Financial Accounting: Concepts and Applications. Scholar Tech Press, New Delhi.*
5. *Sehgal, A., & Sehgal D. (2015). Fundamentals of Financial Accounting. Taxmann.*

Business Statistics and Mathematics - II					
Semester: 2	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
-	2	-	-	2 credits	35+15
Total	30 hrs.	-	-	30 hrs.	50

Learning Objectives:
1. To understand and collectively equip students with the quantitative and analytical skills.
2. To understand to make data-driven decisions and solve problems in the realms of business and economics.
3. Demonstrate proficiency in utilizing correlation and regression models to analyze historical data, accurately predict future business trends and outcomes.

Learning outcomes:
Upon successful completion of this course, students will be able to:
5. Demonstrate the ability to calculate and apply measures of dispersion.
6. Demonstrate a critical understanding of Correlation and its relevance in data analysis.
7. Apply regression analysis to the economic model and predict relationships between variables.
8. Understand and practical applications of various Index numbers.

Assessment Method:
7. There shall be 2 credit hours for lectures.
8. *Theory exam shall carry 35 marks and the internal assessment shall be of 15 marks. The theory exam will be for 2 hours.*

Unit 1: Measure of Dispersion (07 hours)
  Introduction, Importance and nature of Dispersion.Range- introduction, merits, demerits and features of range.Mean Deviation- introduction, features, limitations and coefficient of mean deviation.Quartile deviation and coefficient of quartile deviation.Standard deviation- introduction, natures, uses and application and methods of standard deviation.

Unit 2: Correlation Analysis (08 hours)
  Introduction, meaning, nature, causation, need, types and methods of correlation. Coefficient of correlation- Introduction, natures and linear relation of coefficient of correlation, Assumptions of Pearson's coefficients of correlation, coefficients of correlation with Least Square Method. Spearman's Rank correlation- introduction, feature of rank correlation, and uses of coefficient of rank correlation.Meaning and coefficient of concurrent deviation.

Unit 3: Regression Analysis (06 hours)
  Introduction, Meaning, nature uses of regression analysis, difference between correlation and regression analysis, methods of studying regression, methods of deviation from mean.

Unit 4: Index Numbers and Moving Averages (09 hours)
  Index numbers- Introduction, meaning, characteristics, uses and types of index numbers, problems in construction of index number.Meaning, importance and methods of construction of index numbers.Paasche and Laspyeres Index- Introduction, nature and scope, steps.
  Moving Average- introduction, meaning, nature and scope, components of Time series, introductory modifications and methods of measurements of trends.

Essential/recommended readings:
6. Business Statistics: Gupta S.C & Gupta Indra
7. Ken Black: Applied Business Statistics, 7th Edition, Wiley India.
8. Statistical Methods: Gupta S.P
9. Statistics for Management: Levin & Rubin
10. Fundamental of Mathematical Statistics: Gupta S.C. Kapoor V.K
11. Microsoft Office Excel 2003 and 2007- step by step: Frye, PHI

Business Economics					
Semester II	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
DSC	3	1	-	4 Credits	70+30
Total	45 hrs.	15 hrs.		60 hrs	100

Learning Objectives:
1) Make students understand the Foundations of Business Economics and Analyze Demand and Its Determinants.
2) Comprehend Elasticity and Its Applications and Evaluate Production and Cost Analysis.
3) Provide learners with the detailed understanding of Analyzing Cost and Revenue Relationships.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1) Application of the knowledge of the mechanics of supply and demand to explain working of markets
2) Describe how changes in demand and supply affect markets
3) Understand the choices made by a rational consumer
4) Explain relationships between production and costs.

Assessment Method:
1. There shall be 3 credit hours for lectures + 1 credit hour for tutorials per week.
2. Theory exam shall carry 70 marks and the Internal Assessment shall be of 30 Marks. The theory exam will be for 3 hours.

Unit 1: Introduction: (9 hours)
Meaning and Definition of Business Economics.Nature&Scope of Business Economics, Characteristics and Importance of Business Economics.Role of Business Economics,. - Micro & Macro Economics.Problem of Scarcity and Choice-Three Central Problems of an Economy, Role of Price Mechanism, Limitations of Price Mechanism;Production Possibility Frontier.

Unit 2: Demand and Supply Analysis (12 hours)
Introduction and Meaning of Demand, Factors influencing Demand, Types of Demand, Law of Demand –Exceptions to the law of demand, Expansion andContraction of Demand, Increase and Decrease in Demand;Supply: Meaning, Supply Function, Factors Influencing Supply, Law of Supply, Exceptions tothe Law of Supply, Expansion and Contraction of Supply, Increase and Decrease in Supply,Market Equilibrium, Elasticity of Demand-Price Elasticity, Income Elasticity and Cross Elasticity;Elasticity of Supply- Definition, Measurement, Types, and Determinants.

Unit 3: Theory of Consumer's Behavior (12 hours)
Concept of Utility, Cardinal Utility Analysis: Marshallian Approach;Ordinal Utility Analysis: Indifference Curve Analysis;Effect of the Changes in the Consumer's Income and Prices of Goods-Income, Substitution and Price Effects (Hicks and Slutsky Approaches);Inferior Goods and Giffen Goods, Limitation of Indifference Curve Analysis;Consumer's Surplus-Marshallian and Hicksian Approaches

Unit 4: Theory of Production, Cost and Revenue (12 hours)
Production -Concept, Short Run Production Function- Law of Variable Proportions;Iso-Quants & their Properties, Iso-Quant Map, Long Run Production Function- Returns toScale;Optimum Combination of Factors- Expansion Path, Economies and Diseconomies of Scale;Theory of Cost: Concept, Analysis of different Types of Cost; Total Cost, Marginal Cost,Average Cost;Theory of Revenue: Concept of Revenue, Total Revenue, Marginal Revenue, Average Revenue,Relationship Between Average Revenue and Marginal Revenue

Essential/Recommended Readings:
1. *Business Economics - V. G. Mankar, Himalaya PublishingHouse.*
2. *Managerial Economics - Vanith Agrawal, PearsonEducation.*
3. *Business Economics - H. L. Ahuja, S. Chand & Co.Ltd.*
4. *Business Economics - R. K. Lekhi, KalyaniPublishers.*
5. *Mankiw, Gregory N., Aswin A., Mark P Taylor, Business Economics (2019), Cengage Learning, UK.communication-M Ashraf Rizvi*

Entrepreneurship and start-ups					
Semester: II	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
-	2	-	-	2 Credit	35+15
Total	30 hrs.	-		30 hrs	50

Learning Objectives:
Upon successful completion of this course, students will be able to:
1) To introduce students to the concept of entrepreneurship and its various dimensions.
2) To familiarize students with financial aspects of startups and available government support schemes.
3) To enhance students' communication skills and their application in entrepreneurial contexts.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1) Students will understand the different dimensions of entrepreneurship.
2) Students will be able to assess the feasibility of a startup idea, analyze its costs, and demonstrate knowledge of government initiatives.

Assessment Method:
1. There shall be 2 credit hours for lectures per week.
2. *Theory exam shall carry 35 marks and the internal assessment shall be of 15 marks. The theory exam will be for 2 hours.*

Unit 1: Entrepreneurship: (8 Hours)
Entrepreneur: Meaning-Nature-Definition-Scope-Features-Importance-Advantages-Difference between Entrepreneur and Entrepreneur Entrepreneurship: Introduction- Meaning-Nature-Definition-Scope-Features-Importance-Advantages -Disadvantages and Determinants of Entrepreneurship. Dimensions of Entrepreneurship: Entrepreneurship, Techno-preneurship, Cultural Entrepreneurship,

Unit 2: EntrepreneurshipDevelopment (8Hours)
International Entrepreneurship: Introduction-Meaning-Scope-Importance Entrepreneurship, Eco-Preneurship, and Social Entrepreneurship. Entrepreneurship Development: Process of Entrepreneurship: Introduction-Meaning-Concept- Functions –Characteristics of successful Entrepreneurship-Process. Role of Industries: Introduction-Role of industries or entrepreneur associations and self-help groups. Functions: Introduction-Role and functions of business incubators-Angel investors.

Unit 3: Venture Capital &Mobilising Resources (7 Hours)
Venture Capital: Introduction-Meaning-Concept-Nature-Importance- Private Equity fund. Mobilization of Resources: Meaning-Concept –Reasons or causes of Mobilizing Resources.

Unit 4: Startups (7 Hours)
Startups: Introduction-Meaning-Concept-Nature-Importance-Problems-Remedial Measures. Accommodation and Utilities: Meaning-Concept –Importance-Features of Accommodation and utilities. Suppliers and Customers: Introduction-Meaning-Concept-Nature-Importance-Need-Relationship with customers-Role of customers.

Essential/recommended readings:

1. *Jyotsana, Shaifali&Poswal L. Entrepreneurship (Concepts & Fundamentals) Kitab Mahal Delhi*
2. *Mukherjee and Roy (2018). Entrepreneurship development and Business ethics. Oxford University Press*
3. *S.R. Bhowmik and M. Bhowmik, Entrepreneurship, New Age International, 2007.*
4. *Steven Fisher, Ja-nae Duane, The Startup Equation -A Visual Guidebook for Building Your Startup, Indian Edition, McGraw Hill Education India Pvt. Ltd, 2016.*

Personal Financial Planning					
Semester: II	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
SEC	2	-	-	2 Credit	35+15
Total	30 hrs.	-		30 hrs	50

Learning Objectives:
1. To familiarize students with various aspects of personal financial planning
2. To develop the necessary knowledge and skills for effective financial planning.

Learning outcomes:
Upon successful completion of this course, students will be able to:
1) Identify and prioritize financial goals and objectives.
2) Develop a personalized financial plan that includes savings, investments, and debt management.
3) Analyze various investment options and make informed investment decisions.
4) Evaluate retirement planning strategies, role of insurance and risk management in financial planning.

Assessment Method:
1. There shall be 2 credit hours lecture per week.
2. Theory exam shall carry 35 marks and the Internal Assessment shall be of 15 Marks. The theory exam will be for 2 hours.

Unit 1.Introduction to Financial Planning: (8 hours)
Understanding the Importance of Personal Finance: the role of personal finance, financial literacy, and its impact on well-being.Setting Financial Goals: Identifying short-term and long-term financial goals, prioritizing goals, and goal setting strategies.
Budgeting incomes and expenses, time value of money. Introduction to savings, benefits of savings, management of spending & financial discipline.

Unit 2. Investment Planning (7 Hours)
Objectives of investment, concept, and measurement of return & risk for various asset classes, Different investment avenues: Corporate Securities, Bank deposits, Company deposits, Post Office Savings Schemes, Government Securities, Provident Fund, Pension funds, Mutual fund, foreign currency, Real estate, Gold and Bullion.

Unit 3: Debt Management and Tax Planning (7 hours)
Meaning and concept of debt, Various forms of debt, Debt management. Tax Structure in India for personal taxation, Concept of tax planning.Exemptions and deductions available to individual under various heads of income and gross total income.

Unit 4. Insurance and Retirement: (8 Hours)
Need for insurance. Life insurance, health insurance, property insurance.
Retirement planning goals, process of retirement planning, Pension plans available in India, tax deductions for retirement plan

Skill Development Activities:
   1. *Identify different types / classes of mutual funds available in India*
   2. *List out any six insurance schemes in India.*
   3. *List out the deductions available under the Income Tax Act, 1961 for retirement plans.*

Essential/recommended readings:
1. *Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.*
2. *Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.*
3. *Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.*
4. *Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: Harper Collins Publishers.*
5. *Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.*

Accounting and Finance for Non-Commerce					
Semester: II	**Credit distribution of the course**				
Course Code	Lecture	Tutorial	Practical	Total	Marks
GE	2	-	-	2 Credit	35+15
Total Hours	30 hrs.	-		30hrs	50

Learning Objectives:
1. Provide students with comprehensive understanding Basics of Accounting and Finance
2. Cover theoretical and fundamental concepts of Accounting and Finance
3. Make students understand the various ideas related to Financial Analysis, Financial Management and Financial Market.

Learning Outcomes:
1) Understand the core principles and concepts of finance.
2) Demonstrate a deep understanding of fundamental accounting principles and concepts.
3) Analyze financial statements and evaluate a company's financial health.
4) Explore various financial markets and instruments in India.
5) Comprehend the importance of financial management in businesses.

Assessment Method:
1. There shall be 2 credit hours for lectures.
2. Theory exam shall carry 35 marks and the Internal Assessment shall be of 15 Marks. The theory exam will be for 2 hours.

Unit 1: Basics of Accounting(8 hours)
Meaning and definition of Accounting, Need, Scope, Development Accounting; Book Keeping and Accounting; Branches of Accounting; Objectives of Accounting.
Accounting Principles: International Accounting Standards (only outlines); Accounting Standards in India.Accounting Transactions; Accounting cycle; Journal; Rules of Debit and Credit.Relationship between Journal and Ledger.

Unit 2: Basics of Financial Analysis (8 Hours)
Introduction to Finance, Definition and scope of Finance in India, Role of Finance in Business decision-making, Overview of Financial Markets, and Institutions in India. Financial Statements and Analysis, Understanding Financial Statements: Balance sheet, Income Statement, Cash Flow Statement, Financial Ratio Analysis.

Unit 3: Financial Markets in India (7 Hours)
Overview of Indian Financial Markets: Stock market, Bond Market, Money Market, Key participants, and Regulatory Bodies in Indian Financial Markets.

Unit 4: Financial Management (7 Hours)
Financial Management in Indian Companies, Financial Planning and Forecasting for Indian businesses, Capital structure decisions and Financing Options, Working Capital Management.

Essential/recommended readings:

1. *Bhattacharyya. A. K. (2021). Essentials of Financial Accounting, 6th ed. PHI learning;*
2. *Goyal, B. K., & Tiwari, H. N. (2021). Financial Accounting. Taxmann Publication, New Delhi.*
3. *Sehgal, A., & Sehgal D. (2015). Fundamentals of Financial Accounting. Taxmann.*
4. *"Indian Financial Management" by M.Y. Khan and P.K. Jain*
5. *"Finance and Financial Markets" by Keith Pilbeam*
6. *Financial Institutions and Markets" by L.M. Bhole*

AEC 2				
Semester: II	**Credit distribution of the course**			
Course Code	Lecture	Tutorial	Practical	Total
AEC	2	-	-	2
Total Hours	30 hrs.	-		15 hrs

VAC 2				
Semester: II	**Credit distribution of the course**			
Course Code	Lecture	Tutorial	Practical	Total
VAC	2	-	-	2
Total Hours	30 hrs.	-		15 hrs