Department of Commerce

Scheme of Examination and Syllabus for Under Graduate Programme

Under Multiple Entry and Exit, Internship and CBCS-LOCF as per NEP-2020 w.e.f. session 2024-25 (in phased manner)

Subject: Commerce

Guru Jambheshwar University of Science &Technology Hisar-125001, Haryana

(A+ NAAC Accredited State Govt. University)

Guru Jambheshwar University of Science and Technology
Hisar-125001, Haryana
('A+' NAAC Accredited State Govt. University)

Scheme of Examination and Syllabus for Under Graduate Programme w.e.f. session 2024-25
For affiliated Degree Colleges according to National Education Policy-2020

Subject: Commerce (Scheme D)

SEMESTER-I								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM101T	Fundamentals of Management	4	4	30	70	100	3
	C24BCM102T	Basic Accounting	4	4	30	70	100	3
	C24BCM103T	Business Economics-I	4	4	30	70	100	3
Minor Course/Vocational Course	C24MIC103T (i) OR C24MIC103T (ii)	Business Mathematics OR Organisational Behaviour	2	2	15	35	50	2
Multidisciplinary Course	C24MDC106T	Fundamentals of Banking	2	2	15	35	50	2
	C24MDC106P	Fundamentals of Banking Lab	1	2	10	15	25	3
Skill Enhancement Course	C24SEC102T	Modern Advertising Tools	2	2	15	35	50	2
	C24SEC102P	Modern Advertising Tools Lab	1	2	10	15	25	3

SEMESTER-II								
Type of Course	Course Code	Nomenclature of Paper/Course	Credits	Contact Hours/ week	Internal Marks	External Marks	Total Marks	Duration of Exam (Hrs.)
Discipline Specific Course	C24BCM201T	Indian Financial System	4	4	30	70	100	3
	C24BCM202T	Advanced Accounting	4	4	30	70	100	3
	C24BCM203T	Business Economics-II	4	4	30	70	100	3
Minor Course/Vocational Course	C24MIC203T	Basics of Digital Marketing	2	4	15	35	50	2
Multidisciplinary Course	C24MDC206T	Basics of Digital Marketing	2	2	15	35	50	2
	C24MDC206P	Basics of Digital Marketing Lab	1	2	10	15	25	3
Skill Enhancement Course	C24SEC202T	Business Communication Skills	3	3	25	50	75	2.5

Program Outcomes: A Bachelor of Commerce (B.Com.) program equips students with a strong foundation in business and commerce. Here are three key programme outcomes, a student can expect:

PO1: Knowledge Base:
Students will gain a thorough understanding of core commerce concepts. This includes areas like accounting principles, principles of management, economics, marketing, business law and taxation. This knowledge base prepares you to analyze business situations and make informed decisions.

PO2: Effective Business Skills:
The program goes beyond theory and equips students with practical skills essential for the business world. Students will learn how to analyze financial statements, prepare business plans, conduct market research, communicate effectively, and solve business problems.

PO3: Career Readiness:
B.Com. degree opens doors to various career paths in accounting, finance, banking, marketing, sales, and more. Student will be well-positioned to enter the workforce or pursue further studies like M.COM, MBA, or professional certifications like CA, CMA, or CFA.

Commerce
Fundamentals of Management
Discipline Specific Course (DSC-A1), Semester-I

Course Code: C24BCM101T   **External Examination: 70**
Credit:4   **Internal Assessment: 30**
60 Hrs. (4 Hrs/Week)   **Total Marks: 100**
Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven short questions** covering the entire syllabus consisting of **2 marks** each. In addition to this, **Eight** more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objective: The course aims to teach students basic managerial functions to accomplish organizational goals. The students will be able to demonstrate knowledge about management of a business enterprise.

Unit - I

Introduction to Management: meaning, nature and importance of management, manager vs entrepreneur, managerial roles and skills, social responsibility of managers, challenges before modern managers; Approaches to Management; Principles of Management.

Unit – II

Planning: meaning, nature and scope of planning, planning process, types of plans, management by objectives; Decision Making: steps and techniques of decision making; Organizing: nature, principles of organization, organizational structures and departmentation, authority and responsibility, span of control, centralization and decentralization, delegation of authority.

Unit – III

Staffing: meaning, importance and scope; Directing: components, principles; Communication: process and barriers, principles of business communication; Leadership: concept and importance; Motivation: nature and importance.

Unit-IV

Coordination: meaning, importance and principles; Controlling: nature and objectives, types of control, steps in control process, characteristics of effective control, and techniques of controlling.

Suggested Readings (Latest Editions):
1. Robbins, S.P., Coulter, M.A. & Long, L. Management, Pearson.
2. Koontz, H. & Weihrich, H. & Cannice V. M. Essentials of Management, McGraw Hill.
3. Stoner, J.A. F., Freeman, R. E. & Glibert, D. R. Management, Pearson.
4. Tripathi, P.C. & Reddy P.N. & Bajpai A. Principles of Management, McGraw Hill.
5. Rao, V.S. P. & Krishna V.H. Management: Text and Cases, Excel Books.

Course Outcomes:
After successful completion of the course, the students will be able to
CO1:   Understand the fundamental concepts of management and the management approaches.
CO2:   Develop skills related to the manager's function as required in today's competitive environment.
CO3:   Identify common barriers to effective communication to enhance the functioning of business operations.
CO4:   Evaluate the effectiveness of different controlling techniques by monitoring performance, identifying deviations, and implementing corrective actions

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Basic Accounting
Discipline Specific Course (DSC-B1), Semester-I

Course Code: C24BCM102T   **External Examination: 70**
Credit:4   **Internal Assessment: 30**
60 Hrs (4 Hrs/Week)   **Total Marks: 100**
Exam Time: 3 Hrs

*Note***:** The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a foundational understanding of financial transactions, principles and preparation of final accounts of business organizations.

Unit 1

Accounting – Meaning, objective & scope, function and limitations of accounting, distinguish between book-keeping, accounting and accountancy. **GAAP**: Accounting concept and conventions, double entry system.

Unit-II

Accounting Cycle- Meaning and process, **Journal:** Meaning, features and Performa, Analyzing and journalizing of business transactions, Opening and Closing Entries. **Ledger:** Meaning and features, Ledger Posting and Balancing of Accounts. **Subsidiary books**: meaning, objectives and types. Preparation of Cash book. Meaning, objectives and preparation of Trial Balance.

Unit-III
Depreciation-Concept, Features, Methods of charging depreciation; numerical problems on Straight Line Method &Written Down Value Method, **Provisions, and Reserves**; types of reserves. **Accounting Errors**: Types and accounting treatment of one-sided and two-sided errors.

Unit-IV

Final Accounts- Meaning of Final accounts; trading account, profit, and loss account, balance sheet, Final accounts with main adjustments. **Accounts of Non-Profit Organizations**: An Overview.

Suggested Readings (Latest Editions):
1. Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi
2. Maheshwari, S.N., Maheshwari, S.K. &Maheshwari, S.K. Advanced Accountancy (Volume I) Eleventh Edition (2017) Vikas Publishing House Pvt.Ltd.
3. P.C. Tulsian – Financial Account, S.Chand and Sons.
4. Gupta R.L. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.

Course Outcomes: After successful completion of the course, the students will be able to:
CO1: Describe meaning and basic principles of accounting.
CO2: Know the process and cycle of accounting.
CO3: Help in understanding the various methods of depreciation, identification of the accounting errors and their rectification.
CO4: Build the ability to prepare and interpret the final accounts of Profit and Non-profit organizations (NPO).

Mapping of CO with PO;

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Business Economics-I
Discipline Specific Course (DSC-C1), Semester-I

Course Code: C24BCM103T   **External Examination: 70**
 Credit: 4   **Internal Assessment: 30**
60 Hrs (4Hrs/Week)   **Total Marks: 100**
Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt Total five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To make the students understand the basic concepts, market structures and theories of micro economics.

Unit-I

Introduction: Economics-meaning, types and significance. Basic concepts: scarcity and choice, production possibility curve and the central problems of the economy.
Demand and Supply: The concept of demand and demand function, law of demand, Elasticity of Demand the concept of supply and supply function, the law of supply and Supply

Unit-II

Consumer Theory: Cardinal utility theory, the concept of utility, the law of diminishing marginal utility, derivation of demand curve from marginal utility schedule, the law of equi- marginal utility.
Ordinal Utility Analysis: The concept of ordinal utility, meaning of an indifference curve, marginal rate of substitution, properties of indifference curves, budget equation or budget line and consumer 's equilibrium.

Unit-III

Production: Concepts, average and marginal products, total, average and marginal curves and the Law of Variable Proportions: Returns to a factor, isoquants, properties of isoquants, returns to scale: economies and diseconomies of scale.
Cost and Revenue: The concept of costs, cost functions-- short run and long run, theory of cost in the short run, short-run cost curves and long-run cost curves.

Unit-IV

Market Structures: Perfect competition, monopoly, monopolistic competition, their meaning and features, price output determination under them in short and long run. **Oligopoly:** Concept features and Kinked demand curve.

Suggested Readings (Latest Editions):
1. Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
2. Dominick Salvatore and Siddhartha Rastogi: Managerial Economics: Principles and Worldwide Applications.
3. Ferguson P.R. and Rothschil R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire
4. Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
5. Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi

Course Learning Outcomes: After the successful completion of the course, students will be able to:
CO1: Know about the various basic concepts of economics and understand the demand, supply concepts and their elasticities.
CO2: Understanding the concept of indifference curves and analysing consumer behaviour using ordinal ranking.
CO3: Know about the production functions and its inputs, cost and revenue concepts and the equilibrium situation for a firm.
CO4: Analyse the different types of markets structures, their characteristics and how it can be helpful for decision making in various Business.

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Business Mathematics
Minor Course (MIC-1), Semester-I

Course Code: C24MIC103T (i)
Credit:2
30 Hrs (2 Hrs/Week)
Exam Time: 2 Hrs

External Examination: 35
Internal Assessment: 15
Total Marks: 50

*Note***:** The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of **3 Marks** each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: The course aims to familiarize the students of the programme with the mathematical tools with special emphasis on applications to business and economic situations.

Unit-I
Logarithms: Definition, Laws, Common Logarithms, Parts of common logarithms – Characteristics, Mantissa; Anti-logarithms: Method of finding anti-logarithm. **Annuity, Compound Interest**.

Unit-II

Sequence and Series: Arithmetical Progression – General term, Sum of finite numbers, Arithmetic mean; Geometrical Progression - n^{th} term of G.P., Sum of first n terms, Sum to infinity, Geometric mean. **Matrices**: Definition of matrices; Types of matrices; Algebra of matrices; **Determinants**: Properties of determinants.

Suggested Readings (Latest Editions):
1. Zameeruddin Qazi, Khanna V. K., Bhambri S. K.: Business Mathematics, Vikas Publication.
2. Goel Ajay, GoelAlka: Mathematics and Statistics, Taxmann's Publication
3. Allen R.G.D.: Basic Mathematics; Macmillan, New Delhi.
4. Dowling E. T.: Mathematics for Economics; Sihaum Series, McGraw Hill, London.
5. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
6. Kapoor, V. K.: Business Mathematics; S.Chand& Sons, Delhi.

Course Outcomes: After successful completion of the course, the students will be able to:

CO1: define logarithms, understand the laws governing them, and apply these principles to solve problems involving common logarithms and anti-logarithms.

CO2: proficiency in calculating annuities and compound interest, applying these concepts in practical financial scenarios.

CO3: understand and calculate the general terms, sums, and means in both arithmetic and geometric progressions, enabling them to analyze and solve related mathematical problems.

CO4: define various types of matrices, perform matrix algebra, and apply properties of determinants in solving mathematical equations.

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Organizational Behaviour
Minor Course-(MIC-1): Semester-1

Course Code: C24MIC103T (ii)   **External Examination: 35**
Credit:2   **Internal Assessment   : 15**
30 Hrs (2Hrs/Week)   **Total Marks: 50**
Exam Time: 2 Hrs

Note: The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting five questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 3 marks each. In addition, four more questions (consisting of 10 marks each) will be set comprising two Questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt three questions in all, selecting one question from each unit including the compulsory Question No. 1. The maximum time allotted for the external examination is 02 (two) hours.

Course Objectives: The primary objective of this course is to provide students with a foundational understanding of human behaviour and organisational culture in organizational settings.

Unit-1

Organizational Behaviour: concepts, determinants, challenges and opportunities of OB; contributing disciplines to the OB; Organizational culture and climate; Factors affecting OB; Understanding and managing individual behaviour; Personality and its traits, Perception and its process, Attitudes and its components, learning and learning theories.

Unit-2

Understanding and managing group behaviour: Interpersonal and group dynamics; Transactional Analysis; Applications of Emotional Intelligence in organizations;Organizational Change, Conflict Management meaning, Types, techniques and Modes of handling conflicts.

Suggested Readings:
1. Stephen P. Robbins, Timothy A. Judge, "Organizational Behaviour," PearsonPublications.
2. Chandan, J.S., Organizational Behaviour, Vikas Publications
3. Luthans, F., Organizational Behaviour, Tata McGraw Hill.
4. Robbins, S., Judge, T. &Sanghi, S., Organizational Behaviour, Prentice Hall of India.
5. Davis, K., Organisational Behaviour, Tata McGraw Hill.

Course Outcome: after successful completion of the course, the students will be able to:

CO1: Describe the field of organizational behavior and discuss its relevance to the workplace.
CO2: Analyze personality traits, perception processes, attitudes, and learning theories to understand and manage individual behavior in organizational settings.
CO3: Identify and analyze interpersonal and group dynamics, apply transactional analysis, and utilize emotional intelligence to effectively manage group behavior and promote positive organizational outcomes.
CO4: Understand the concepts of organizational change, conflict management techniques, and stress management strategies to effectively navigate and address challenges in organizational settings.

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Fundamentals of Banking
Multidisciplinary Course (MDC-1) Semester-1

Course Code: C24MDC106T   **Maximum Marks:50**
Credits: 2 (Theory)   **Internal Assessment: 15**
Time: 2 Hours.   **External Examination :35**
30 Hrs (2Hrs/Week)

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: The objective of this course is to provide the comprehensive understanding of the banking sector. The objectives include exploring the concepts of banking, role of banks as financial intermediaries and understanding the impact of banking operations through diversified products and services. Students will also learn about the financial inclusion, regulatory frameworks, and the evolving landscape of digital banking.

Unit-I

Introduction to banking: Definition and Evolution of Banking: Understanding the Concept, Definition and Evolution of Banking, Historical development of Banking Systems and Regulatory frame work. Types of Banks and their Functions: Commercial Banks, Cooperative Banks, and Central Bank (RBI). Role and Importance of Banking in Economic Development.

Unit-II

Banking products and services: Deposit accounts (savings, current, fixed deposits): Account opening and maintenance procedures. Lending Loans: Introduction to loans and advances. Core Banking Solutions (CBS) System: ATM and Digital Banking: ATM usage and safety precautions and Online banking services. Fund transfers (NEFT, RTGS, and IMPS. Payment Systems: Cheques, demand drafts, and digital payment methods.

Fundamentals of Banking Lab
Multidisciplinary Course (MDC-1) Semester-1

Course Code: C24MDC106P
Credits: 1   **Maximum Marks : 25**
Examination Time: 3 Hours.   **Internal Assessment : 10**
30 Hrs (2Hrs/Week)   **External Examinations : 15**

Part 1: Field Visit to a Bank (15 Marks)
- **Preparation: Research** on the bank's operations and prepare a list of questions.
- **Observation (:** Observe daily operations, customer interactions, and back-office processes.
- **Interaction (:** Engage with bank employees to understand their roles and challenges.

Account Opening Process:
- **Task:** Understand and document the steps involved in opening a new bank account.
- **Report:** Describe the KYC process, required documents, and customer on boarding experience.

Transaction Processing :
- **Task:** Observe and document the process of handling deposits, withdrawals, and fund transfers in modern banking system.
- **Report:** Explain the steps, involved parties, and any security measures in place.

Customer Service and CRM
- **Task:** Analyze the bank's customer relationship management practices.
- **Report:** Detail how customer queries and complaints are handled, including examples.

Part 2: Presentation and Viva (10 Marks)
- **Presentation :**
  - Prepare and deliver a presentation summarizing the field visit, observations, and learning experiences.
- **Viva :**

Answer questions related to the field visit and practical tasks, demonstrating understanding and insights gained.

Course Outcome: After successful completion of the course, the students will be able to:

CO1: Understand the fundamental concepts of Banking, their functions and role in the economy.

CO2: Explain different types of banking institutions and their comparative advantages.

CO3: Identify and describe various banking products and services available to consumers.

CO4: Comprehend the various tools of Core banking systems and various Payment Systems.

Suggested Readings :

1.N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan.

2. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill.

3. M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition, 2011.

4. "Banking Theory, Law and Practice" by Sundaram and Varshney

5.Fundamentals of Banking by Dr. Kishor Nikam ,Nirali Prakashan, Dr. Kishor Nikam, Dr.Ameya Anil Patil, et al.

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Modern Advertising Tools
Skill Enhancement Course (SEC-1) Semester-1

Course Code: C24SEC102T   **Maximum Marks: 50**
Credits: 2 (Theory)   **Internal Assessment : 15**
Time: 2 Hrs.   **External Examination : 35**
30 Hrs (2 Hrs/Week)

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Objective: The primary objective of the "Modern Advertising Tools" course is to equip students with comprehensive knowledge and practical skills in contemporary advertising strategies and technologies, enabling them to effectively plan, create, and evaluate advertising campaigns in a dynamic business environment.

Unit -1

Introduction to Modern Advertising: Meaning, Scope, Regulation, History and Ethics; Types of Advertising: Traditional vs. Digital Advertising, Print, Broadcast, Outdoor, and Digital Media. Role of Advertising in Business and Society. Advertising Theories and Models: AIDA (Attention, Interest, Desire, Action) model, DAGMAR (Defining Advertising Goals for Measured Advertising Results).

Unit -2

Digital Advertising and Programmatic Tools: Digital Advertising Tools and Platforms: Search Engine Advertising (SEA): Google Ads, Bing Ads, Keyword Research and Selection, Pay-per-click (PPC) Campaigns, Social Media Advertising: Facebook, Instagram, Twitter, LinkedIn Ads, Targeting and Segmentation.

Creative Design, Content Development, Analytics, and Ethics: Creative Design and Content Development: Advertising Design Principles: Visual Hierarchy, Typography, Color Theory, Branding and Brand Identity, Adobe Creative Suite (Photoshop, Canva, Pikto).

Modern Advertising Tools Lab
Skill Enhancement Course (SEC-1) Semester-1

Course Code: C24SEC102P
Credits: 1   **Maximum Marks: 25**
Examination Time: 3 Hrs.   **Internal Assessment : 10**
30 Hrs (2 Hrs/Week)   **External Examinations : 15**

Part A: Digital Advertising Campaign (10 Marks)
- Ad Copy (2 Marks): Write compelling ad copy for a given product/service.
- Visual Design (3 Marks): Design an ad using of digital advertising platforms (e.g.Google Ads, Facebook).Canva or Adobe Creative Suite.
- Platform Selection (2 Marks): Justify the choice
- Targeting and Segmentation (3 Marks): Define target audience and segmentation strategy.

Part B: Programmatic Advertising Simulation (5 Marks)
- Ad Exchange Selection (2 Marks): Choose and justify ad exchanges.
- Bidding Strategy (3 Marks): Outline a bidding strategy with budget allocation.

Part C: Content Creation and Copywriting (5 Marks):
- Content Creation (3 Marks): o Create engaging content using Canva or Adobe Creative Suite.
- Copywriting (2 Marks): Write effective ad copy focusing on compelling headlines.

Part D: Advertising Analytics and Ethics (5 Marks)
- Analytics (3 Marks): Measure KPIs and ROI using Google Analytics.
- Ethical Analysis (2 Marks): Discuss ethical issues in the campaign, including truthfulness and advertising to vulnerable populations.

Suggested Readings:
1. "Advertising Management" by JaishriJethwaney and Shruti Jain
2. "Advertising and Sales Promotion" by S. H. H. Kazmi and SatishBatra
3."Digital Marketing: Cases from India" by RajendraNargundkar and RomiSainy
4."Advertising Management" by Manendra Mohan
5. "Marketing Communications: An Indian Perspective" by M. V. Kulkarni

Course Outcomes: By the end of this course, students will be able to:
CO1: Understand the fundamental principles and concepts of modern advertising and its role in the business landscape.
CO2: Analyze and apply various digital advertising tools and platforms to design effective advertising strategies.
CO3: Develop creative advertising content using modern design tools and software.
CO4: Evaluate the effectiveness of advertising campaigns through various metrics and analytical tools.
CO5: To understand ethical considerations and best practices in the advertising industry.

Mapping of Cos and POs

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			
CO5			

S= Strong   M=Medium   W=Weak

Commerce
Indian Financial System
Discipline Specific Course (DSC-A2), Semester-II

Course Code: C24BCM201T   **External Examination: 70**
Credit:4   **Internal Assessment: 30**
60 Hrs (4 Hrs/Week)   **Total Marks: 100**
Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: This course aims to provide information to students about the current financial system in India. To help them understand the various financial intermediaries and their importance in the financial system.

Unit-I

Introduction: Meaning, nature, functions and role of financial system; Financial system and economic development; Component of financial system: Financial institutions, Financial instruments, Financial markets and Financial services.

Unit-II

Financial markets and financial instruments: money and capital markets: Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments.

Unit-III

The Debt Market: Meaning, features, participants, instruments; private, PSUs & Government securities market. Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.

Unit-IV

Commercial Banks: Meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks. Development banks: concept, objectives and functions; recent developments in development banking.

Suggested Readings (Latest Editions):

1. M. Y. Khan - Indian Financial System, Tata McGraw Hill
2. L.M. Bhole - Financial Institutions & Markets, Tata McGraw Hill.
3. P.N. Varshney & D.K., Mittal - India Financial Systems, Sultan Chand & Sons.
4. Shashi K. Gupta, Nisha Aggarwal, Neeti Gupta-Indian Financial System, Kalyani Publishers.
5. Gordan & K. Natarajan - Financial Markets & Services, Himalaya Publishing House.

Course Outcomes: After successful completion of the course, the students will be able :

CO1: To understand the Basics of Indian financial system.
CO2: To provide students with comprehensive understanding the significance of Indian Financial System.
CO3: To analyse the financial market processes and their instruments, and make successful Financial decisions at an individual as well as company level.
CO4: To analyse different debt instruments and commercial banks.

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Advanced Accounting
Discipline Specific Course (DSC-B2), Semester-II

Course Code: C24BCM202T   **External Examination: 70**
Credit:4   **Internal Assessment: 30**
60 Hrs (4 Hrs/Week)   **Total Marks: 100**
Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: To provide students with a foundational understanding of Partnership Accounts, Hire Purchase System, Consignment and Branch Accounts.

Unit-I
Partnership Accounts: meaning, nature and partnership deed, capital account, fixed capital account and fluctuating capital account, profit and loss appropriation account, interest on capital and drawing, change in profit sharing ratio.

Unit-II
Reconstitution of Partnership: Admission of partner, sacrifice ratio, goodwill and methods of valuation of goodwill Retirement & Death of partner; calculation of gaining ratio, revaluation account, Dissolution of Partnership &Partnership Firm- Insolvency of partners, Gradual Realisation and Piecemeal Distribution (including Garner v/s Murray Rule)

Unit-III
Hire Purchase System: Meaning. Features and accounting treatment, calculation of interest, leasing vs. hire purchase.
Instalment Payment Systems: accounting treatment of instalment payment system,

Unit-IV
Consignment Account: Meaning, features, need and importance of consignment, Preparation of accounts of consignment. Valuation of Losses and Stock.

Suggested Readings (Latest Editions):
1. Shukla and Grewal-Advanced Accounting, S. Chand Publication, New Delhi
2. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. Advanced Accountancy (Volume I) Eleventh Edition (2017) Vikas Publishing House Pvt. Ltd.
3. P.C. Tulsian-Financial Accounting, S. Chand and Sons.
4. Gupta R.L. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.

Course Outcomes: After successful completion of the course, the students will be able to:
   CO1:   Explain the meaning and nature of partnership accounts, including the preparation and interpretation of capital accounts, profit and loss appropriation accounts, and the impact of changes in profit-sharing ratios.
   CO2:   Gain the ability to handle the reconstitution of partnerships, including the admission, retirement, and death of partners. They will learn to calculate sacrifice and gaining ratios, revalue assets and liabilities, and understand the dissolution process, including the Garner v/s Murray rule.
   CO3:   Develop a comprehensive understanding of the hire purchase system, including its features, accounting treatment, and interest calculation. They will also be able to differentiate between leasing and hire purchase and manage the accounting treatment of instalment payment systems.
   CO4:   Explain the meaning, features, and importance of consignment accounts. They will learn to prepare consignment accounts, including the valuation of losses and stock, and understand the need for consignment accounting in business.

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Business Economics-II
Discipline Specific Course (DSC-C2), Semester-II

Course Code: C24BCM203T   **External Examination: 70**
Credit:4   **Internal Assessment: 30**
60 Hrs (4 Hrs/Week)   **Total Marks: 100**
Exam Time: 3 Hrs

Note: The Examiner is required to set nine Questions in all. The first question will be compulsory consisting of **seven** short questions covering the entire syllabus consisting of 2 marks each. In addition to this, eight more questions (question may be of 2-3 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt five questions in all selecting one question from each unit in addition to compulsory Question No. 1. All questions will carry equal marks.
Course Objectives: To make the students understand the basic concepts and theories of macro-economics.

Unit-I
Macro Economics: Macro-economic Variables, Circular flow of Money, national income, employment, savings and investments.
National Income: Meaning, usefulness and significance; Different Concepts GDP, NNP, GNI, NNI; National Income at market price and constant price. Measurement-of National Income in India, Limitations and challenges of National Income.

Unit-II
Macro-Economic Theory: Classical theory of Output and Employment, Keynes criticism of Classical theory. Principle of Effective Demand: Aggregate Demand and Aggregate Supply, Concept of multiplier, functioning of multiplier, Concept of Acceleration principle.

Unit-III
Business Cycle: Concept, phases, causes and remedies. Inflation: concept, types, causes, remedial measures. Recessionary trends, its effect on different sectors of economy and remedial measures and significance.

Unit-IV
Monetary Analysis: Concept, Quantity Theory of Money, Keynesian theory of demand for money. Demonetization concept and its implications on Economic Development, Monetary Policy and Fiscal Policy objectives and instruments. Welfare Economics: An Overview.

Suggested Readings (Latest Editions):
1. Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
2. Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
3. Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
4. Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
5. Salvatore, Dominick. International Economics, Wiley.

Course Outcomes: After the successful completion of the course, students will beable to:
CO1: Understand the nature and scope of Macroeconomics and measurement of National Income.
CO2: Develop an understanding of Classical macroeconomics, Say's law of market, Keynes model of income determination and Consumption function.
CO3: Develop an understanding to manage the business cycle phases and inflation consequences.
CO4: Develop an understanding about the monetary analysis and welfare economics

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Basics of Digital Marketing
Minor Course (MIC-2), Semester-II

Course Code: C24MIC203T   **Total Marks: 50**
Credits: 2 (Theory)   **Internal Assessment : 15**
Time: 2 Hrs.   **External Examination :35**
30 Hrs (2 Hrs/Week)

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: - To promote products, services, or brands using online platforms and to increase brand awareness, Drive website traffic, Generate leads, Boost sales and revenue, Improve customer engagement, Measure and analyze campaign performance, Optimize marketing strategies based on data insights, Maintain a competitive edge.

Unit-I:

Introduction of Digital Marketing: Meaning & Characteristics. Difference between Digital and Traditional Marketing. Scope of Digital Marketing. Tools used for Digital Marketing Domain names and types. Website hosting and types. SWOT Analysis of Business for Digital Marketing**.**

Unit-II

Search Engine Optimization (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimization. Basics of Search Engine Marketing (SEM). Ethical and Legal Issues in the field of digital marketing.

Suggested Readings (Latest Editions):

1. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley

2. Your Google Game Plan for Success: Increasing Your Web

3. George Pain (2019). Marketing Automation and Online Marketing: Automate Your Business through Marketing Best Practices such as Email Marketing and Search Engine Optimization

4. Stevan Roberts (2016). Marketing AI: From Automation to Revenue Performance Marketing Jodie the Mom (2023) Email Marketing Planner: Organize and Track Your Emails.

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

CO1: Define digital marketing, distinguish it from traditional marketing, and explain its scope and significance in the modern business environment.
CO2: Gain proficiency in using various digital marketing tools, including domain names, website hosting, and conducting a SWOT analysis for digital marketing strategies.
CO3: Gain a comprehensive understanding of Search Engine Optimization (SEO) and Search Engine Marketing (SEM), including the role and functioning of search engines, keyword research techniques, and the differentiation between on-page and off-page SEO strategies.
COP4: Identify and critically analyze the ethical and legal considerations in the field of digital marketing, particularly in relation to SEO and SEM practices, ensuring adherence to best practices and legal compliance in digital marketing campaigns.

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Basics of Digital Marketing
Multidisciplinary Course (MDC-2) Semester-II

Course Code: C24MDC206T   **Maximum Marks: 50**
Credits: 2 (Theory)   **Internal Assessment : 15**
Time: 2 Hrs.   **External Examination :35**
30 Hrs (2 Hrs/Week)

Note: The Examiner is required to set five Questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 marks each. In addition to this, four more questions (each question may be of 2 parts) will be set consisting of two questions from each unit. The student/ candidate is required to attempt three questions in all selecting one question from each unit consisting of 10 marks each in addition to compulsory Question No. 1. All questions will carry equal marks.

Course Objectives: - To promote products, services, or brands using online platforms and to increase brand awareness, Drive website traffic, Generate leads, Boost sales and revenue, Improve customer engagement, Measure and analyze campaign performance, Optimize marketing strategies based on data insights, Maintain a competitive edge.

Unit-I:

Introduction of Digital Marketing: Meaning & Characteristics. Difference between Digital and Traditional Marketing. Scope of Digital Marketing. Tools used for Digital Marketing Domain names and types. Website hosting and types. SWOT Analysis of Business for Digital Marketing**.**

Unit-II

Search Engine Optimization (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimization. Basics of Search Engine Marketing (SEM). Ethical and Legal Issues in the field of digital marketing.

Basics of Digital Marketing-Lab
Multidisciplinary Course (MDC-2) : Semester-II

Course Code: C24MDC206P   **Maximum Marks: 25**
Credits: 1   **Internal Assessment : 10**
Examination Time: 3 Hrs.   **External Examinations : 15**
30 Hrs (2Hrs/Week)

 Note: Students are required to submit their work digitally along with a brief presentation or walkthrough. The exam is designed to test both the technical skills and strategic thinking involved in digital marketing practices.

1. Website/Blog/Portal Creation and Optimization: 7Marks
- **Task:** Create a basic Word Press blog or website. Optimize it using on-page SEO techniques.
- **Evaluation Criteria:**
    o Setup and Structure (2 Marks)
    o On-page SEO (Meta tags, URL structure, etc.) (3 Marks)
    o Content Quality (2 Marks)

2. Search Engine Marketing (SEM) Campaign Creation: 7Marks
- **Task:** Design a search campaign using Google Ads. Include keyword selection, ad copy, and budget allocation.
- **Evaluation Criteria:**
    o Keyword Research and Selection (2 Marks)
    o Ad Copy and Creativity (3 Marks)
    o Budget Allocation and Strategy (2 Marks)

3. Social Media Optimization (SMO) & Marketing; Total Marks: 6
- **Task:** Create and optimize a social media marketing campaign for one platform (e.g., Facebook, Instagram, and Twitter).
- **Evaluation Criteria:**
    o Profile Setup and Optimization (2 Marks)
    o Content Strategy and Posting Plan (2 Marks)
    o Use of Analytical Tools (2 Marks)

4. Report Generation and Analysis: 5Marks
- **Task:** Prepare a report analyzing the performance of either the SEM or SMO campaign.
    o **Evaluation Criteria:** Data Collection and Analysis (2 Marks)

- o Presentation of Findings (1 Mark)
- o Suggestions for Improvement (2 Marks)

Suggested Readings (Latest Editions):

1. Dave Evans., Susan Bratton, (2010). Social Media Marketing: The Next Generation of Business Engagement. Wiley

2. Your Google Game Plan for Success: Increasing Your Web

3. George Pain (2019). Marketing Automation and Online Marketing: Automate Your Business through Marketing Best Practices such as Email Marketing and Search Engine Optimization

4. Stevan Roberts (2016). Marketing AI: From Automation to Revenue Performance Marketing Jodie the Mom (2023) Email Marketing Planner: Organize and Track Your Emails.

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

CO1: Define digital marketing, distinguish it from traditional marketing, and explain its scope and significance in the modern business environment.
CO2: Gain proficiency in using various digital marketing tools, including domain names, website hosting, and conducting a SWOT analysis for digital marketing strategies.
CO3: Gain a comprehensive understanding of Search Engine Optimization (SEO) and Search Engine Marketing (SEM), including the role and functioning of search engines, keyword research techniques, and the differentiation between on-page and off-page SEO strategies.
COP4: Identify and critically analyze the ethical and legal considerations in the field of digital marketing, particularly in relation to SEO and SEM practices, ensuring adherence to best practices and legal compliance in digital marketing campaigns.

Mapping of CO with PO

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

S= Strong   M=Medium   W=Weak

Commerce
Business Communication Skills
Skill Enhancement Course (SEC-2)-Semester-II

Course Code:C24SEC202T　　　　　　　　　　　　　　　**Maximum Marks: 75**
Credits: 3　　　　　　　　　　　　　　　　　　　**Internal Assessment Marks: 25**
Time: 2.5 Hrs　　　　　　　　　　　　　　　　　**External Examination Marks: 50**
45 Hrs: (3 Hrs/Week)

Note: The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting **seven** questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of **2.5 marks** each. In addition, **six** more questions (consisting of 5 marks each) will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt **four** questions in all selecting one question from each unit including the compulsory Question No. 1. The maximum time allotted for the external examination is **2.5** hours.

Course Objectives: The course aims to familiarize the learners with the routine communication scenarios of a business organization and equip them to deliver effectively on listening, writing, and speaking components of communication.

Unit I
Basics of Communication: Definition, objectives and importance for business organization; Process of communication, Types of communication, Communication Model, Principles of effective communication, Dimensions of communication, Barriers to effective communication and strategies to overcome communication barriers

Unit II

Verbal Communication: Delivering Effective Oral presentation, Debates, Speeches, Interview, Group Discussion, Meetings; Vocabulary building
Application of communication in daily life: Developing Listening Skills, Application of Kinesics, Proxemics, Paralanguage; Impact of culture on communication

Unit III

Fundamentals of Business writing: Business letter and its types, Business Proposal Writing, Report Writing, Notice, Memo, Office order; Employment application, Resume writing, Preparing Effective Presentation Slides.

Suggested Readings :
1. Raymond V. Lesikar & Marie E. Flatley, Basic Business Communication, TMH
2. Murphy H. A. and Hildebrandt H. W. , Effective Business Communications, TMH
3. Sinha, K.K. Business Communication, Galgotia Publishing Co
4. Courtland L. Bovee, John V. Thill & Barbara E. Schatzman, Business Communication Today, Pearson Education.
5. Krishna Mohan & Meera Banerji, Developing Communication Skills, Macmillan India Ltd.
6. Taylor, S., Communication for Business, Pearson Education.

Course Outcomes :
CO1: Enable students to develop new perspectives and equip themselves to meet the demands of a fast-changing world.
CO2: Enhance proficiency and competencies in verbal and non- verbal communication skills with a holistic long-term Perspective.
CO3: Develop technical communication skills, contemporary skills which help them to interact in real world.
CO4: Acquire understanding of Reports, presentation of reports, Meetings, agenda of meeting and recording of minutes of meetings.

Mapping of CO with PO:

Outcomes	PO1	PO2	PO3
CO1			
CO2			
CO3			
CO4			

　　　　　　　S= Strong　　　　　　**M=Medium**　　　　　**W=Weak**