

DEPARTMENT OF COMMERCE

Syllabus

For

Four Years Under Graduate Course (B.Com.)

(Honours/ Honours with Research)

As Per NEP 2020

w.e.f. : July 2026 – 27



H.N.B. GARHWAL UNIVERSITY
SRINAGAR GARHWAL
(A Central University)

Ordinance and Syllabus for Bachelor of Commerce (B.Com.) Four Years Programme

(2026 – 27 onwards)

Four-Year (Eight-Semester) Full-Time Programme

The undergraduate programme B.Com. honours / honours with research shall be of four-years duration, with multiple entry and exit points and re-entry options. Each academic year is divided into two semesters. The four years interdisciplinary/ multidisciplinary Bachelor's Programme (B.Com.) is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The programme may also lead to a degree with research, if the student completes a rigorous research project/ dissertation in the major area(s) of study during eight semesters.

An academic year shall consist of two semesters:

Odd Semester (I, III, V & VII Semesters): July to December

Even Semester (II, IV, VI & VIII Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility and Credit Requirements:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the course (B.Com. Programme as per NEP 2020). Students are also advised to go through the ordinances of the University relating to the undergraduate programme as per NEP 2020 in detail. These ordinances are available on the official website of HNB Garhwal University Srinagar Garhwal (www.hnbggu.ac.in). The entry and credit requirement at various level of B.Com. Programme are as under:

Entry and Credit Requirements at various Levels of B. Com. Programme:

Level of Programme	Requirements of the Programme	
Level 4.5: Undergraduate Certificate	Entry requirements	Common university Entrance test (CUET) is to be cleared by the aspiring candidate. Certificate obtained after successful completion of Grade 12 or equivalent stage of education. Admission to the first year of the undergraduate programme (B.Com.) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Admission will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and validation of prior learning outcomes) of the applicant's ability to pursue an undergraduate programme of study. The successful completion of the first year (first two

		semesters) of the undergraduate (B.Com.) programme of minimum 40 credit hours followed by an exit 4- credit skills-enhancement course (SEC).
Level 5: Undergraduate Diploma	Entry requirements	Continuation of study or lateral entry in the second year of the undergraduate programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of the study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study. Lateral entry into the programme of study at NHEQF level 5 will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, through continuing professional development activities, or through independent/self-directed learning activities. The successful completion of the first two years (four semesters) of the undergraduate (B.Com.) programme involving minimum 80 credit hours followed by an exit of 4-credit skills-enhancement course (SEC).
Level 5.5: Bachelor's Degree (B.Com.)	Entry requirements	Continuation of study or lateral entry into the third year of the undergraduate programme will be possible for those who have met the specified levels of attainment, specified in the programme admission regulations. The continuation of the study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue and complete the undergraduate programme of study. Lateral entry into the programme of study at NHEQF level 5.5 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace or in the community, through continuing professional development activities, or through independent/self-directed learning activities. The successful completion of the first three years (six semesters) of the undergraduate (B.Com.) programme involving a minimum of 128 credit hours.

Level 6: Bachelor's Degree (B.Com.) with Hons./Research	Entry requirements	An individual seeking admission to the bachelor's degree (Honours/ Honours with Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree. After completing the requirements of a 3-year bachelor's degree, candidates who meet a minimum 75% marks or its equivalent grade will be allowed to continue studies in the fourth year of the undergraduate programme leading to the bachelor's degree (Honours with Research). Continuation of undergraduate programme leading to the bachelor's degree (Honours/ Honours with Research) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Continuation of the programme of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue study during the fourth year (semesters 7 & 8) of the 4-year Bachelor's degree (Honours/ Honours with Research) programme. Lateral entry into the programme of study at NHEQF level 6 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace, through continuing professional development activities, or through independent/self-directed/self-managed learning activities. Successful completion of the 4-year (eight semesters) undergraduate (B.Com. Honours/ Honours with Research) programme involving minimum of 176 credits.
---	---------------------------	---

Credit Requirements and Qualifications at different levels on the NHEQF:

The level of the four years B.Com. Programme shall be as per the Draft National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the number of credits to be earned at each level are as under:

NHEQF Level	Nomenclature (qualifications within each level)	Credit earned without exit option	Credit earned with exit option (VOC/SEC of 4 credit)
Level – 4.5	Undergraduate Certificate Students who opt to exit after completion of the first year and have secured 40 credits will be awarded a UG certificate if, in addition, they complete one vocational/skill course of 4 credits during the summer vacation of the first year. These students are allowed to re-enter the degree programme within three years and complete the degree programme within the stipulated maximum period of seven years.	40	44
Level – 5	Undergraduate Diploma: Students who opt to exit after completion of the second year and have secured 80 credits will be awarded the UG diploma if, in addition, they complete one vocational/skill course of 4 credits during the summer vacation of the second year. These students are allowed to re-enter within a period of three years and complete the degree programme within the maximum period of seven years.	80	84
Level – 5.5	Bachelor's Degree: Students who wish to undergo a 3-year B.Com.programme will be awarded B.Com. Degree after successful completion of three years, securing 128 credits.	128	-
Level – 6	Bachelor's Degree with Honours A four-year B.Com. Honours degree will be awarded to those who complete a four-year degree programme with 176 credits.	176	-
Level – 6	Bachelor's Degree Honours with Research: Students who secure 75% marks and above in the first six semesters and wish to undertake research at the undergraduate level can choose a research stream in the fourth year. They should do a research project or dissertation under the guidance of a faculty member of the University/College. The research project/dissertation will be in the major discipline. The students who secure 176 credits, including 12 credits from a research project/dissertation, are awarded B.Com. Degree (Honours with Research).	176	-

Note:

- Candidates qualifying Level 6 of B.Com. Programme will have an option to pursue 1 year (2 semesters) Master's Degree Programme (M.Com.).
- Candidates who exit after Level 5.5 can pursue 1 year (2 semesters) Post – Graduation Diploma Programme (M.Com. Diploma) or 2 year (4 semesters) Master's Degree Programme (M.Com.).
- Candidates who opt for B.Com. Honours with Research (Level 6) will have an option to enroll directly in the Doctorate Degree Programme (Level 8), provided the candidate has published research work (as per UGC Guidelines) based on the research/ investigation conducted during Level 6 of the Four Year B.Com. Programme in addition to other requirements as laid down in the curriculum framework.
- The B.Com. Programme/ course is designed /developed keeping in view the outcome-based approach as envisaged by the University Grants Commission (UGC). The Programme Learning Outcomes (PLOs)/ Course Learning Outcomes (CLOs) have been properly defined in the curriculum ensuring the achievement of discipline specific outcome. In order to get the details of various learning outcomes and learning outcomes descriptors required at each level, the students/ faculty may visit to NHEQF framework which is available at https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf

Semester Pattern & Credit System:

The workload relating to a course is measured in terms of credit hours. A credit is a unit by which the course work is measured. It determines the number of hours of instruction required per week for the duration of a semester (15-16 weeks). One credit is equivalent to 15 hours of teaching (lecture or tutorial) or 30 hours of practical or field work or community engagement and service per semester. Credit is awarded to a learner in recognition of the verified achievement of the defined learning outcomes. One credit involves 30 hours of out-of-class activities, such as preparation for classes/lessons, completing assignments which form a part of the course work, and independent reading and study per semester and 15 hours of out-of-class activities per semester for practicum.

There shall be two sessional tests and one end-semester examination. The sessional tests shall carry 30% of the total marks of the course. The marks of sessional tests shall be taken into account for computation of Grades. There shall be written end-semester examination which shall be of three hours duration carrying 70% of total marks assigned for the course. Evaluation shall be done on a continuous basis, three times during each semester.

Sessional tests may employ one or more assessment tools, such as objective tests, assignments, paper presentation, laboratory work, field work, etc. suitable to the course. This requires an element of openness. Students shall compulsorily attend two sessional tests. The sessional test as a part of the continuous internal assessment shall be conducted and evaluated by the teacher offering the course.

Instructions for Students Regarding Selection of Courses:

The Department is offering two groups (specialization) as a minor course i.e. Economics and Accounting & Finance from the third semester. The student will have to opt one group (**Economics or Accounting and Finance**) in the third semester out of the two DSC Minor studied in the first and second semester and will continue with the same group till the 8th semester.

Paper Setting Instructions:

Equal weightage shall be given to all the units of the syllabus. The end semester paper shall be of two sections, viz., A & B.

Section A: This section will contain seven short questions selecting at least one from each unit. Each question carries 5 marks. A candidate is required to attempt five short answer questions. Total weightage to this section shall be of 25 marks. The answer to each question should be within 300 words.

Section B: This section will contain five questions selecting one question from each unit. Each question carries 15 marks. A candidate is required to attempt three questions. Total weightage to this section shall be 45 marks. The answer to each question should be within 800 words in theoretical paper.

Note: In the numerical papers of the programme [BC-201: **Financial Accounting**, BC – 301 **Advanced Financial Accounting**, BC – 302(b) **Cost Accounting**, BC – **402(b) Corporate Accounting** BC – 501 **Income Tax Laws and Practice**, BC – 503 (b) **Business Statistics**, BC – 602 **Management Accounting**, BC- 701 **Advanced Financial Management**] Section B shall consist of minimum three (3) numerical questions out of 5 questions.

Students are permitted to use a simple calculator in the examination hall, provided it is limited to basic arithmetic function only. The use of scientific and advanced function calculators is strictly prohibited. Exchange and sharing of calculators among students during the examination is not permitted under any circumstances

Note: The examination section of the University is requested to kindly send the above-mentioned guidelines of paper setting to the paper setter.

The detailed semester-wise scheme of B.Com. (Honours/ Honours with Research) four year programme along with credit requirement is as follows

Four Years (8 Semester) B.Com. Programme: Semester wise Distribution of Credits

S.No	Course Types	First Semester	Second Semester	Third Semester	Fourth Semester	Fifth Semester	Sixth Semester	Seventh Semester		Eighth Semester	
								(Honours)	(Honours with Research)	(Honours)	(Honours with Research)
1	DSC/CC Major	1(P)×4(C)	1(P)×4(C)	1(P)×5(C)	1(P)×5(C)	2(P)×6(C)	2(P)×6(C)	4(P)×4(C)	3(P)×4(C)	4(P)×4(C)	1(P)×4(C)
2	DSC Minor	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)			1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)
3	DSE Major					1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)
4	MD/ID	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)	1(P)×4(C)						
5	AEC	1(P)×3(C)	1(P)×3(C)	2(P)×2(C)	1(P)×2(C)						
6	VAC	1(P)×2(C)	1(P)×2(C)		1(P)×2(C)						
7	Major (Field Visit/ Vocational Internship/ Project Report)					1(P)×4(C)	1(P)×4(C)				
8	SEC Major			1(P)×3(C)	1(P)×3(C)						
9	SEC Minor	1(P)×3(C)	1(P)×3(C)			1(P)×4(C)	1(P)×4(C)				
10	DSC (Research Methodology/ Dissertation)								1(P)×4(C)		1(P)×12(C)
Semester Wise Credits		20	20	20	20	24	24	24	24	24	24
Total Credits for Three Years Bachelor of Commerce- 128 Total Credits for Four Years Bachelor of Commerce (Honours)- 176 Total Credits for Four Years Bachelor of Commerce (Honours with Research)- 176											

Abbreviations:

P= Paper;

C= Credit

DSC/CC= Discipline Specific Course/ Core Course

DSC = Discipline Specific Course

DSE= Discipline Specific Elective

MD/ID= Multidisciplinary/ Interdisciplinary

AEC= Ability Enhancement Course

AMSC= Additional Multidisciplinary Skill Course

SEC= Skill Enhancement Course

Course Types	B.Com. Degree (3 Years)	B.Com. Honours Degree (4 Years)	B.Com. Honours with Research Degree (4 Years)
DSC Major (including Internship)	50	82	70
DSC Minor	16	24	24
DSE Major	08	16	16
MD/ID	16	16	16
AEC	12	12	12
VAC	06	06	06
SEC (Major+ Minor)	20	20	20
Dissertation	-	-	12
Total	128	176	176

Four- Years Undergraduate Programme (B. Com) with Honours / Honours with Research

Course Structure along with Credit Distribution

BACHELOR OF COMMERCE – FIRST YEAR

B. Com. Semester-I

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 101	Principles of Management	DSC Major - 1	3	1	0	4
2.	BC - 102	Business Economics	DSC Minor - 1	3	1	0	4
3.	BC - 103	Basics of Computer	M.D/I.D - 1	3	0	1	4
4.	BC - 104	Disaster Management	SEC (MD-SEC- 1)	2	0	1	3
5.	BC - 105	Communication Skills (Any one of the following): (a) English (b) Hindi (c) Sanskrit	AEC/ SEC – 1	3	0	0	3
6.	BC - 106	Understanding and Connecting with Environment	VAC – 1	2	0	0	2
Total							20

B. Com. Semester-II

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 201	Financial Accounting	DSC Major – 2	3	1	0	4
2.	BC - 202	Fundamental of Financial Management	DSC Minor – 3	3	1	0	4
3.	BC - 203	Computer Application in Business	M.D/I.D - 2	2	0	2	4
4.	BC - 204	Mental Health and Wellbeing	SEC (MD-SEC- 2)	2	0	1	3
5.	BC - 205	Any one of the following AMSC: (a) Nursery Training Course (b) Basic Yoga Practices (c) Physical Education and Sports Management (d) Folklores and their Cultural Context (e) Indian Traditional Music (f) Tour and Travel Operation	AEC/VAC- 2	2	0	1	3
6.	BC - 206	Life Skills and Personality Development	VAC – 3	2	0	0	2
Total							20

L = Lectures, T = Tutorials, P = Practical

Note:

- Student, on exit, after successfully completing first year (i.e., securing minimum required 40 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded “Undergraduate Certificate” of one year, in Commerce. Syllabus of Skill enhancement course of 4 credit is attached at the end of 2 Semester syllabus.
- M.D/I.D courses can be opted by the students of Commerce as well as other streams, similarly Commerce students can also opt M.D/I.D courses offered by the other departments of the university.

BACHELOR OF COMMERCE – SECOND YEAR

B. Com. Semester-III

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 301	Advanced Financial Accounting	DSC Major- 3	4	0	1	5
2.	BC - 302	Any one of the following Groups: (a) Economics: Indian Economy and Development (b) Accounting and Finance: Cost Accounting	DSC Minor - 5	3	1	0	4
3.	BC - 303	Office Management and Secretarial Practice	SEC Major-1	3	0	0	3
4.	BC - 304	Goods and Services Tax (GST)	M.D/I.D - 3	3	0	1	4
5.	BC - 305	Any one of the following: (a) English Language (b) Sanskrit Language	AEC- Indian, Modern, Regional Language-1	2	0	0	2
6.	BC - 306	Indian Knowledge System (IKS)	AEC-2	2	0	0	2
			Total				20

B. Com. Semester-IV

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 401	Business Regulatory Framework	DSC Major- 4	4	0	1	5
2.	BC - 402	Any one of the following Groups: (a) Economics: Public Finance (b) Accounting and Finance: Corporate Accounting	DSC Minor - 6	3	1	0	4
3.	BC - 403	E. Commerce	SEC Major-2	3	0	0	3
4.	BC - 404	Financial Literacy	M.D/I.D - 4	3	0	1	4
5.	BC - 405	Any one of the following: (a) Hindi Language (b) Garhwali Language	AEC- Indian, Modern, Regional Language-2	2	0	0	2
6.	BC - 406	Culture, Tradition and Moral Values	VAC – 4	2	0	0	2
			Total				20

L = Lectures, T = Tutorials, P = Practical

Note:

- Student, on exit, after successfully completing two years (i.e., securing minimum required 80 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQE.pdf), will be awarded “Undergraduate Diploma” of two years in Commerce. Syllabus of Skill enhancement course of 4 credit is attached at the end of 4 Semester syllabus.
- The student will have to opt one group (**Economics or Accounting and Finance**) in the third semester out of the two DSC Minor studied in the first and second semester and will continue with the same group till the 8th semester.

BACHELOR OF COMMERCE – THIRD YEAR

B. Com. Semester-V

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 501	Income Tax Laws and Practice	DSC Major - 5	5	1	0	6
2.	BC - 502	Entrepreneurship Development	DSC Major - 6	5	1	0	6
3.	BC - 503	Any one of the following: (a) Company Law (b) Business Statistics	DSE Major Elective- 1	3	1	0	4
4	BC - 504	Summer Internship	Field visit/Vocational/ SEC/ Internship	-	-	-	4
5.	BC – 505(a)	Any one of the following Groups (SEC): (a) Economics: Sustainable Regional Development (b) Accounting and Finance: E. Filing of Returns	SEC Minor	3	1	0	4
			Total				24

B. Com. Semester-VI

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 601	Business Environment	DSC Major-7	5	1	0	6
2.	BC - 602	Management Accounting	DSC Major-8	5	1	0	6
3.	BC - 603	Any one of the following: (a) Auditing (b) Banking and Insurance	DSE Major Elective- 2	3	1	0	4
4	BC - 604	Project Report and Seminar Presentation	Project Report	-	-	-	4
5.	BC - 605	Any one of the following Groups (SEC): (a) Economics: Personal Finance and Planning (b) Accounting and Finance: Personal Tax Planning	SEC Minor	2	2	0	4
			Total				24

L = Lectures, T = Tutorials, P = Practical

Note:

- (a) Student, on exit, after successfully completing three years (i.e., securing minimum required 128 credits) will be awarded “Bachelor’s Degree” in Commerce.
- (b) Project Report (BC-604) of 70 marks will be evaluated by the external examiner appointed by the University. Offline/ Online viva-voce of the project will also be conducted by the external examiner. Seminar Presentation will be conducted by the department (Internal 30 marks).

BACHELOR OF COMMERCE – FOURTH YEAR

B. Com. Honours - Semester-VII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 701	Advanced Financial Management	DSC Major- 1	3	1	0	4
2.	BC - 702	Marketing Management	DSC Major- 2	3	1	0	4
3.	BC - 703	Human Resource Management	DSC Major- 3	3	1	0	4
4.	BC - 704	Research Methodology	DSC Major- 4	3	1	0	4
5.	BC - 705	Any one of the following: (a) Consumer Behaviour (b) Project Planning and Implementation (c) Basics of Digital Marketing (Swayam Course https://onlinecourses.swyam2.ac.in/cec24_mg16/preview) (d) Marketing Research (Swayam Course-MMPM-006 https://onlinecourses.swyam2.ac.in/nou24_mg13/preview)	DSE Major Elective- 1	3	1	0	4
6.	BC - 706	Any one of the following groups: (a) Economics Investing in Stock Market (b) Accounting and Finance Security Analysis & Portfolio Management	DSC Minor- 1	3	1	0	4
			Total				24

B. Com. Honours - Semester-VIII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 801	International Business	DSC Major- 5	3	1	0	4
2.	BC - 802	Business Ethics and Corporate Governance	DSC Major- 6	3	1	0	4
3.	BC - 803	Financial Markets and Institutions	DSC Major- 7	3	1	0	4
4.	BC - 804	Project Report, Seminar Presentation and Viva-Voce	DSC Major- 8	1	3	0	4
5.	BC - 805	Any one of the following: (a) Marketing Communication (b) Risk Management (c) Supply Chain Management	DSE Major Elective- 2	3	1	0	4
6.	BC - 806	Any one of the following groups: (a) Economics Programming for Economics (b) Accounting and Finance Banking Innovations and Technology	DSC Minor- 2	3	1	0	4
			Total				24

L = Lectures, T = Tutorials, P = Practical

Note:

- (a) Student, after successfully completing four years (i.e., securing minimum required 176 credits) will be awarded “Bachelor’s Degree with Honours” in Commerce.
- (b) Project Report and Viva-Voce (BC-804) will be evaluated/ Conducted by the external examiner appointed by the University.

BACHELOR OF COMMERCE – FOURTH YEAR

B. Com. Honours with Research - Semester-VII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 701	Advanced Financial Management	DSC Major- 1	3	1	0	4
2.	BC - 702	Marketing Management	DSC Major- 2	3	1	0	4
3.	BC - 703	Human Resource Management	DSC Major- 3	3	1	0	4
4.	BC - 704	Any one of the following: (a) Consumer Behaviour (b) Project Planning and Implementation (c) Basics of Digital Marketing (Swayam Course https://onlinecourses.swyam2.ac.in/cec24_mgl6/preview) (d) Marketing Research (Swayam Course-MMPM-006 * https://onlinecourses.swyam2.ac.in/nou24_mgl3/preview)	DSE Major Elective- 1	3	1	0	4
5.	BC - 705	Research Methodology	DSC Major- 4 (Research Methodology)	3	1	0	4
6.	BC - 706	Any one of the following groups: (a) Economics Investing in Stock Market (b) Accounting and Finance Security Analysis & Portfolio Management	DSC Minor-1	3	1	0	4
			Total				24

B. Com. Honours with Research - Semester VIII

S. No.	Course Code	Course Name	Course Category	Periods			Credits
				L	T	P	
1.	BC - 801	International Business	DSC Major- 5	3	1	0	4
2.	BC - 802	Any one of the following: (a) Financial Markets and Institutions (b) Business Ethics and Corporate Governance (c) Rural Marketing	DSE Major Elective- 2	3	1	0	4
3.	BC - 803	Dissertation (Project Report and Viva-Voce)	DSC Major-6 (Dissertation)	-	-	-	12
4.	BC - 804	Any one of the following groups: (a) Economics Programming for Economics (b) Accounting and Finance Banking Innovations and Technology	Minor-2 (Discipline Specific Minor)	3	1	0	4
			Total				24

L = Lectures, T = Tutorials, P = Practical

Note:

- Student, after successfully completing four years (i.e., securing minimum required 176 credits) will be awarded “Bachelor’s Degree in Commerce (Honours with Research)”.
- Project Report and Viva-Voce (BC-803) will be evaluated/ conducted by the external examiner appointed by the University. Detailed guidelines related to Dissertation is enclosed with the syllabus.
- The Departments/Colleges offering a 4-year UG Degree (Honours with Research) must have the required infrastructure such as the library, access to journals, computer lab and software, laboratory facilities to carry out experimental research work, and at least two permanent faculty members who are recognized as Ph.D. supervisors. The Departments already recognized for conducting the Ph.D. programme may conduct a 4-year UG Degree (Honours with Research) without obtaining any approval from the affiliating University.

B.Com. Ist Semester

BC – 101: PRINCIPLES OF MANAGEMENT

Course Objective: The objective of the course is to familiarise the students with both established and latest management theories and methods, so that they may think critically and holistically about management concepts and procedures.

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

1. Explain the evolution of management and understand its effect on future managers.
2. Analyse how to take decisions in uncertain situations that arise in organisations.
3. Analyse the techniques managers use to influence and control the internal environment.
4. Apply the concepts of direction and control in managing organisations.
5. Learn the changing dynamics of management practice.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	10	02	0
Unit 2: Planning	25	10	03	0
Unit 3: Organising	20	10	02	0
Unit 4: Directing and Controlling	25	10	02	0
Unit 5: Salient Developments and Contemporary Issues in Management	15	10	01	0

Unit 1: Introduction:

Meaning and importance of management; Coordination mechanisms in organisations; Management theories: classical, neo-classical and modern constructions of management; Managerial functions; Managerial roles (Mintzberg); Managerial competencies.

Unit 2: Planning:

Organisational objective setting; Decision making environment (certainty, risk, uncertainty); Techniques for individual and group decision-making; Planning vis-à-vis Strategy: meaning and elements of business firm environment: micro, meso, and macro; Industry structure; Business-level strategic planning.

Unit 3: Organising:

Decentralization and Delegation; Factors affecting organisational design; Departmentalization; Organisational structures and Organograms: traditional and modern; comparative suitability and changes over time; formal- informal organisations' interface.

Unit 4: Directing and Controlling:

Motivation: meaning, importance and factors affecting motivation;

Leadership: meaning, importance and factors affecting leadership, leadership styles, and

followership; Controlling: Principles of controlling; Measures of controlling and accountability for performance.

Unit 5: Salient Developments and Contemporary Issues in Management:

Management challenges of the 21st Century; Factors reshaping and redesigning management purpose, performance and reward perceptions: Internationalisation, Digitalisation, Entrepreneurship & innovation, Values & ethics, Workplace diversity, Democracy and Sociocracy, Subaltern management ideas from India.

Suggested Readings:

- Tripathi, P.C. & Reddy, P.N. Principles of Management. McGraw Hill Publications.
- Rao, V.S.P. Management Principles and Applications. Taxmann Publications.
- Prasad, L.M. Principles and Practice of Management. Sultan Chand & Sons.
- Bhattacharya, D. Principles of Management: Text and Cases. Pearson Publications.
- Mahajan, J.P. & Mahajan A. Management Principles and Applications. Vikas Publications.
- Laasch, O. Principles of Management. Sage Publications.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. McGraw Hill Publications
- Tulsian, P.C. & Pandey, V. Business Organisation & Management. Pearson Education, India
- Drucker, P. F. The Practice of Management. Newyork: Harper & Row.
- Drucker, P. F. Management Challenges for the 21st Century. Harper Collins Publishers Inc.
- Griffin, R.W. Management Principles and Application. Cengage Learning Publications.
- Kumar, P. Management: Principles and Applications. JSR Publication House LP, Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 102: BUSINESS ECONOMICS

Course Objective: The course aims to acquaint students with the concept of micro economics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

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

1. Understand how different economic systems function and evaluate implications of various economic decisions.
2. Understand how consumers try to maximize their satisfaction by spending on different goods.
3. Analyze the relationship between inputs used in production and the resulting outputs and costs.
4. Analyze and interpret market mechanism and behaviour of firms and response of firms to different market situations.
5. Learn the concept of macro economics and its components.

Course Contents:

Total Credits: 04

Unit	Unit wise Weightage of Marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	9	3	0
Unit 2: Consumer Theory	20	9	3	0
Unit 3: Production and Cost	20	9	3	0
Unit 4: Market Structure	20	9	3	0
Unit 5: Macro Economics	20	9	3	0

Unit 1: Introduction:

- (a) Demand and Supply: Determinants of demand; Law of demand; movements vs. shift in demand curve; Criticisms of the law of demand; Determinants of Supply; Law of Supply; Movement along a supply curve vs. shift in supply curve; Market equilibrium and price determination;
- (b) Elasticity of demand and supply;
- (c) Application of demand and supply.

Unit 2: Consumer Theory:

Ordinal Utility theory: Indifference curve approach; Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity.

Unit 3: Production and Cost:

- (a) **Production:** Firm as an agent of production; Concepts of Production function; Law of variable proportions; Isoquants; Return to scale; Economics and Diseconomies of scale.
- (b) **Costs:** Costs in the short run; Costs in the long run; Profit maximization and cost minimization; Equilibrium of the firm; Technological Change: the very long run.

Unit 4: Market Structure:

- (a) **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run; The long run industry supply curve: increasing, decreasing and constant cost industry; Allocation of efficiency under perfect competition.
- (b) **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c) **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - i. Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concept of excess capacity; Empirical relevance.
 - ii. Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Macro Economics: Concepts and variables of macroeconomics, circular flow in four sector economy; Components of Aggregate Demand & Aggregate Supply, Aggregate Demand – Aggregate Supply approach and Savings – Investment approach; Investment Multiplier (three sector), National Income and measurement of National Income (GDP, GNP, NDP & NNP at market price and factor cost), Economic reforms 1991: LPG.

Suggested Readings:

- Pindyck, R.S. & Rubinfeld, D. *Microeconomics*. Pearson Education Publications.
- Mankiw, N. G. *Principles of Microeconomics*, Cengage Learning Publications.
- Tandon, P. *A Textbook of Microeconomic Theory*. Sage Publications.
- Mehta, P.K. & Singh, M. *Introductory Micro Economics*. Taxmann Publications.
- Dwivedi, D.N. *Microeconomics: Theory and Applications*. Vikas Publishing House.
- Sachdeva, A. *Micro Economics Theory and Applications*, Kusum Lata Publications.
- Salvatore, D. *Microeconomic Theory*, McGraw-Hill, Education.
- Case, K.E., Fair, R.C., & Oster, S.E. *Principles of Microeconomics*, Pearson Publications.
- Nicholson, W. & Snyder, C. *Microeconomic Theory: Basic Principles and Extensions*, Cengage Publications.
- Samuelson, P.A., Nordhaus, W.D. *Microeconomics*, McGraw-Hill Education.
- Chaturvedi, D.D. & Mittal, A. *Principles of Microeconomics*. Kitab Mahal Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 103: BASICS OF COMPUTER

Course Objective: This paper aims to impart computer knowledge to the students that will enable them to understand the basic concept and uses of computers.

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

1. Understand the basic fundamentals of computer.
2. Analyse the need and objectives of Computer Networking.
3. Gain knowledge about the concept and basic terminologies of Operating Systems.
4. Understand the types of computer's interface.
5. Understand the useful internet terminologies and their applications.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	05	02	05
Unit 2: Computer Networks	20	05	03	05
Unit 3: Operating System and Applications	20	05	02	05
Unit 4: Computer's Interface	20	05	01	05
Unit 5: Basic Internet Terminologies	20	05	02	05

Unit 1: Introduction:

Basic computer concepts; Meaning of computers; Types of computers; Essential components of a Computer: Hardware and Software; Characteristics and uses of computer; Input Devices and Output Devices; Central Processing Unit (CPU); Memory Unit; Storage Devices; Computer Hardware setup: Setting up a Laptop Computer and Setting up a Desktop Computer.

Unit 2: Computer Networks:

Meaning of computer network; objectives/ needs for networking; Applications of networking; Basic Network Terminologies; Types of Networks; Network Topologies; Distributed Computing: Client Server Computing, Peer- to- peer Computing; Wireless Networking; Securing Networks: firewall.

Unit 3: Operating Systems and Applications:

Basic terminologies; Relationship between Hardware and Software; System Software; Operating System: Functions and difference types of Operating Systems; Common used Operating Systems; Installing and Starting Windows; Working with Windows; Security feature in Windows; User Account Control; Payment Gateway.

Unit 4: Computer's Interface:

Concept of computing, Data and information; Types of Computer's Interfaces: Graphical User Interface (GUI), Command Line Interface (CLI), Touch Interface, Natural Language Interface (NLI); data processing.

Unit 5: Basic Internet Terminologies:

I.P. Address, Modem, Bandwidth, Routers, Gateways, Internet Service Provider (ISP), World Wide Web (www), Browsers, Search Engines, Proxy Server, Intranet and Extranet; Basic Internet Services; Internet Protocols: TCP/IP, FTP, HTTP(s), Uses of Internet to Society; Cyber Security: Cryptography, digital signature.

Suggested Readings:

- Madan, S. Computer Applications in Business. Scholar Tech Press, Delhi.
- Sharma, S.K. & Bansal, M. Computer Applications in Business. Taxmann, Delhi.
- Madan, S. Fundamentals of Computers and Information System. Mayur Paperbacks Publications.
- Shrivastava, N. Fundamentals of Computers and Information System. Wiley India Publications.
- Rajaraman, V. & Adabala, N. Fundamentals of Computers. Prentice Hall India Learning Pvt. Ltd.
- Sinha, P. & Sinha, P.K. Computer Fundamentals: Concepts, Systems & Applications. BPB Publications.
- Jain, H. C. & Tiwari, H. N. Computer Applications in Business. Taxmann, Delhi.
- Mathur, S. & Jain, P. Computer Applications in Business. Galgotia Publishing Company
- Walkenbach, J. MS Excel, Bible. John Wiley & Sons, USA.
- Winston, W. L. MS Excel, Data Analysis & Business Modeling. Microsoft Press, USA.

Note: Learners are advised to use the latest edition of readings.

BC – 104: DISASTER MANAGEMENT

HNBGU- Disaster Management – Syllabus

Credits 03

(Session 2026-27)

Unit 1: Introduction to Disasters

- Definition and Classification: Natural and Man-made disasters
- Concepts: Hazard, vulnerability, risk, resilience, capacity building
- Disaster Cycle: Preparedness, response, recovery, mitigation
- Brief about Global and Indian perspectives: Case studies from Himalaya

Unit 2: Natural and Anthropogenic Disasters

- Earthquakes, Landslides, Tsunamis, Floods, Glacial lake outburst floods (GLOFs), Cloud burst, Cyclones & Storm Surges
- Volcanic Eruptions Types, monitoring, volcanic hazards, Droughts and Forest Fires
- Urban Disasters, Industrial & Chemical Accidents: Bhopal disaster, oil spills
- Nuclear Hazards: Chernobyl, Fukushima, safety measures
- Environmental Pollution: Air, water, soil contamination incidents

Unit 3: Disaster Preparedness and Management & Policies, Institutions, and Governance

- Role of Remote Sensing & GIS in hazard mapping and disaster response
- Early warning Systems
- Emergency Planning: Evacuation, communication strategies
- Relief Operations: Logistics, humanitarian aid, temporary shelters
- Post-Disaster Reconstruction: Rehabilitation, livelihood restoration
- Psychosocial Support and community resilience building
- Disaster Risk Reduction (DRR): Sendai Framework, NDMA guidelines, International Frameworks, Indian Disaster Management Act (2005) and institutional framework
- Role of Armed Forces, NGOs, and Community-Based Organizations

Course Co-ordinator: Dr Anil D. Shukla, Dept of Geology ,HNBGU, Srinagar-Garhwal

BC – 105 (a): COMMUNICATION SKILLS – ENGLISH

Total Credits = 03

Communication skills course will be carried out in English, Hindi and Sanskrit Language, Student may opt any one language for completing the course.

This course outline covers essential communication skills, broken down into five key units, each focusing on a specific aspect of communication:

Unit 1: Listening Skills

- **Topics Covered:** Introduction to communication skills, differentiation between listening and hearing, the listening process, types of listening (active vs. passive), and strategies for improving listening comprehension.
- **Objectives:** Understand the fundamental aspects of listening, distinguish between hearing and active listening, and develop the ability to comprehend both general content and specific information

Unit 2: Non-Verbal Communication Skills

- **Topics Covered:** Importance and types of non-verbal communication, body language, facial expressions, eye contact, spatial awareness (proxemics), tone of voice, and gestures.
- **Objectives:** Recognize and utilize various forms of non-verbal communication effectively, develop awareness of body language and tone, and improve interpersonal communication.

Unit 3: Written Communication Skills

- **Topics Covered:** Basics of written communication, grammar, spelling, punctuation, clarity, conciseness, structuring content, developing strong openings and conclusions, and revising/editing.
- **Objectives:** Enhance written communication proficiency by focusing on clarity, organization, and correctness, while also building skills for effective content structuring and editing.

Unit 4: Emotional Intelligence Skills

- **Topics Covered:** Understanding emotional intelligence, self-awareness, impulse control, stress management, adaptability, empathy, and effective communication.
- **Objectives:** Develop self-awareness, learn to manage emotions effectively, and cultivate empathy to improve communication and interpersonal skills.

Unit 5: Interview Skills

- **Topics Covered:** Interview preparation, effective verbal and non-verbal communication during interviews, handling challenging questions, asking insightful questions, and demonstrating suitability for a role.
- **Objectives:** Gain strategies for successful interview preparation, hone communication skills tailored for interviews, and learn to present oneself as the best candidate for a role.

Prescribed Book:

- *English and Soft Skills* by S.P. Dhanavel, Orient Blackswan

Reference Books:

1. *Basic Communication Skills for Technology* by Andrea J. Rutherford, Pearson
2. *High School English Grammar and Composition* by Wren and Martin, S Chand
3. *A Communicative Grammar Of English* by Geoffrey Leech and Fan Svartvik, Routledge
4. *Oxford Guide to Writing and Speaking* by John Seely, Oxford University Press
5. *Professional Communication* by Aruna Koneru, McGraw Hill

These resources provide a well-rounded foundation in communication skills, from listening and non-verbal communication to emotional intelligence and interview preparation, ensuring a comprehensive development in soft skills essential for personal and professional success.

OR

BC – 105 (b): COMMUNICATION SKILLS – HINDI

Total Credits = 03

स्नातक पंचम/षष्ठ सेमेस्टर
Ability Enhancement Course (AEC)
संचार कौशल पाठ्यक्रम (Communication Skills Course)

क्रेडिट – 02

निर्धारित पाठ्यक्रम –

इकाई – 01 संचार कौशल

- परिचय, अर्थ एवं महत्व
- संचार की प्रक्रिया
- संचार के प्रकार
- संचार की बाधाएं

इकाई – 02 कौशल का स्वरूप

- लेखन कौशल
- जीवन कौशल
- कार्यस्थल कौशल

इकाई – 03 संचार कौशल के मूलभूत गुण

- सुनना-सुनने का महत्व
- सार्वजनिक भाषण और अनुनय की कला
- प्रभावी लेखन
- पढ़ने के प्रकार

इकाई – 04 भावनात्मक बुद्धिमत्ता कौशल

- भावनात्मक बुद्धिमत्ता को समझना, आत्म-जागरूकता
- आवेग नियंत्रण, तनाव प्रबंधन
- अनुकूलनशीलता, सहानुभूति और प्रभावी संचार

इकाई – 05 साक्षात्कार कौशल

- साक्षात्कार की तैयारी एवं साक्षात्कार के दौरान प्रभावी मौखिक और गैर-मौखिक संचार।
- चुनौतीपूर्ण प्रश्नों की संभावना, व्यावहारिक प्रश्न पूछना और किसी भूमिका के लिए उपयुक्तता प्रदर्शित करना।

संदर्भ ग्रंथ –

- हिंदी भाषा शिक्षण – भोलानाथ तिवारी
- प्रयोजनमूलक भाषा और कार्यालयी हिंदी – कृष्णकुमार गोस्वामी
- प्रयोजनमूलक हिंदी – नरेश मिश्र
- भाषा शिक्षण तथा भाषा विज्ञान – ब्रजेश्वर वर्मा
- व्यावहारिक हिंदी व्याकरण और वार्तालाप – चतुर्भुज सहाय
- हिंदी शिक्षण और भाषा विश्लेषण – विजय राघव

BC – 105 (c): COMMUNICATION SKILLS – SANSKRIT

Total Credits = 03

संस्कृत (सम्भाषण दक्षता) (Communication Skill Course 02 Credit)

(क) सम्भाषण का परिचय

- सम्भाषण का सिद्धान्त, प्रकार एवं माध्यम

(ख) संस्कृत में मौखिक सम्भाषण

1. सम्भाषण का अर्थ

2. सम्भाषण का प्रकार

I. स्वगत कथन

II. परस्पर कथन

III. सामूहिक चर्चा

IV. प्रश्नोत्तर

V. उद्घोषणा

(ग) संस्कृत में लिखित सम्भाषण

I. पत्र-लेखन :-

I. पारिवारिक पत्र-लेखन (पिता के लिए)

II. व्यवसायिक पत्र-लेखन (पुस्तक विक्रेता के लिए)

III. आमन्त्रण पत्र-लेखन

(घ) शब्दरूप धातुरूप एवं संख्या

I. शब्दरूप : राम, हरि, गुरु, पितृ, रमा, नदी, मातृ, फल, तत्, अस्मद्, युष्मद्

II. धातुरूप : अस्, भू, गम्, पठ, दृश्

III. 1 से 100 तक संस्कृत संख्या

C.1

(ड) संस्कृत में व्यावहारिक शब्द

I. वस्तु नाम

II. सम्बन्ध नाम

III. अंग नाम

IV. पशु-पक्षी नाम

पाठ्यपुस्तकें एवं सन्दर्भ ग्रन्थ :-

1. द्विवेदी, कपिलदेव, प्रौढरचनानुवादकौमुदी, वाराणसी, विश्वविद्यालय प्रकाशन, 2011
2. द्विवेदी, कपिलदेव, रचनानुवादकौमुदी, वाराणसी, विश्वविद्यालय, प्रकाशन 2013
3. नौटियाल, चक्रधर हंस, बृहदनुवादचंद्रिका, दिल्ली, मोती लाल बनारसीदास, 2013
4. पत्राचार द्वारा संस्कृतम् (प्रवेश) हरिद्वार संस्कृत भारती, 2014
5. संस्कृत-व्यवहार-साहस्री, नई दिल्ली, संस्कृत भारती मातामन्दिर गली झण्डेवाला, 1998
6. वरदराज, लघुसिद्धान्तकौमुदी, प्राज्ञतोषणी व्याख्याकार और सम्पादक श्रीधरानन्द शास्त्री घिल्डियाल, दिल्ली मोती लाल बनारसीदास, 1977
7. व्यावहारिक संस्कृत प्रशिक्षक, डॉ० विजय कुमार कर्ण उत्तर प्रदेश संस्कृत संस्थान, लखनऊ।

BC – 106: UNDERSTANDING AND CONNECTING WITH ENVIRONMENT

Total credit: 02

Course Objective: To enable the students to acquire the basic knowledge of Environmental Science.

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

1. Understand the scope and importance of multidisciplinary nature of environmental science and sustainability.
2. Understand the meaning and concept of renewable and non-renewable resources.
3. Understand the levels of biodiversity and threats to biodiversity. They will also learn the types of environmental pollution and assess the steps to overcome them.
4. Examine the various policies and practices adopted by the Government to protect the environment of the nation.
5. Assess the impact of human population growth on environment and to know the importance of various disaster management techniques and environmental movements.

Course Contents:

Unit 1: Understanding of Environment

- i. Definition, scope and importance of Environment, Multidisciplinary nature of Environmental Sciences
- ii. Understanding of Ecology and Ecosystems, Ecological Succession and Ecosystem Services
- iii. Energy flow in an Ecosystem; Food Chain, Food Web and Ecological Pyramids
- iv. Human interaction with its Environment

Unit 2: Natural Resources and Biodiversity Conservation

- (i) Basic concept, types and values of Natural Resources
- (ii) Resource Consumption, Restoration and Conservation Practices and Sustainable Development
- (iii) Concept, values and distribution of Biodiversity and its linkages with culture, health and people
- (iv) Threats to Biodiversity and Biodiversity conservation

Unit 3: Global Environmental issues

- (i) Environmental Pollution and Waste Management
- (ii) Climate Change, Green House Effect and Global Warming
- (iii) Radiations, Nuclear and Technological Hazards
- (iv) Population Growth, Disaster, Pandemic and Human Health Risk.

Unit 4: Environment and Society

- (i) Origin and Evolution of Human; Social, Cultural and Religious Structure and values of Environment

- (ii) Traditional Wisdom, Indigenous/traditional Communities and Livelihood
- (iii) Security 4.3 Industrial Society, Modernization and Adaptations to Natural and Anthropogenic variations
- (iv) Environmental Movements, Environmental Ethics and Legislations
- (v) Connecting human society with conservation and management of water, energy, biodiversity, culture and heritage and waste management

Suggested Readings

- World Commission on Environment and Development. 1987. *Our Common Future*. Oxford University Press.
- Ramakrishnan, P.S., Purohit, A.N., Saxena, K.G., Rao, K.S., Maikhuri, R. K. 1996. *Conservation and Management of Biological Resources in Himalaya*. Oxford & IBHPublishing Co. Pvt. Ltd. New Delhi
- Erach Bharucha, *Environmental Studies*. 2004.UGC and BVIEER Pune
- Khanduri, I., Pandey, M., Maikhuri, R. 2006. *Environment and Ecology*, Trans media Publication Srinagar Garhwal
- Pepper, I. L., Gerba, C. P. & Brusseau, M. L. 2011. *Environmental and Pollution Science*. Academic Press.
- Paryavaran Mitra. Explore, Discover, Think, Act. 2011. Centre for Environmental Education
- P.D. Sharma, 2012 *Ecology and Environment*. Rastogi Publication
- Sodhi, N.S., Gibson, L. & Raven, P. H. (eds). 2013. *Conservation Biology: Voices from the Tropics*. John Wiley & Sons.
- Singh, J. S., Singh, S. P. and Gupta, S. R. 2014. *Ecology ,Environmental Science and recourse Conservation*. Anamaya Publishers.
- Gopal. B., Bhardwaj, N. *Elements of Ecology*. Vikas Publication House New Delhi

Note: Learners are advised to use the latest edition of readings.

B.Com. IInd Semester

BC – 201: FINANCIAL ACCOUNTING

Course Objective: The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

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

1. Understand the theoretical framework of accounting as well accounting standards.
2. Understand the accounting treatment for Depreciation and Inventory valuation.
3. Demonstrate the preparation of financial statements of sole proprietors.
4. Exercise the accounting treatments for consignment transactions & joint venture accounts.
5. Understand the accounting treatment of Single Entry System and preparation of statement of affairs and various ledgers used.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Theoretical Framework of Accounting	20	08	03	00
Unit 2: Business Income, Depreciation Accounting and Inventory Valuation	20	08	03	00
Unit 3: Financial Statements of Sole Proprietors	20	11	03	00
Unit 4: Consignment Accounts and Joint Venture	20	09	03	00
Unit 5: Financial Statements of Not-for-Profit Organizations	20	09	03	00

Unit 1: Theoretical Framework of Accounting:

Introduction, Meaning and Scope of Accounting; Objectives of Accounting; Importance of Accounting; Functions of Accounting; Terminologies used in accounting; Users of Accounting Information; Basis of Accounting: Cash basis and Accrual Basis; Branches of Accounting; Principles of Accounting; Accounting Concepts and Conventions; Basic knowledge of Accounting Standards; Basic knowledge of Indian Accounting Standards (IND AS); Basic knowledge of GST in Accounting with numerical problems; Accounting Process from recording of a business transaction to preparation of trial balance including adjustments.

Unit 2: Business Income, Depreciation Accounting and Inventory Valuation:

- (a) **Measurement of Business Income:** Measurement of net income; the continuity doctrine and matching concept; Objectives of measurement.
- (b) **Revenue Recognition:** Recognition of revenue.
- (c) **Depreciation:** The accounting concept of depreciation; Factors in the measurement of depreciation; Preparation of Journal entries and Ledgers without Provision for Depreciation and with Provision for Depreciation; Methods of computing depreciation: Straight Line Method and Diminishing Balance

Method; Disposal account of depreciable assets; Change of method of Depreciation, Change in useful life and change in estimated value of asset; Revaluation of fixed assets-upward and downward.

- (d) **Inventories:** Meaning; Significance of Inventory Valuation; Inventory Record Systems: Periodic and Perpetual; Methods of Valuation of Inventories: FIFO, LIFO and Weighted Average Methods; Salient features of Accounting Standard (AS) - 2.

Unit 3: Financial Statements of Sole Proprietors:

Introduction; Meaning of Financial Statements; Financial statements of Business Concerns of sole proprietor: Preparation of Trading Account and Profit & Loss Account and Balance sheet, with Adjustments.

Unit 4: Consignment Accounts and Joint Venture:

- (a) **Consignment Accounts:** Introduction; Meaning of Consignment; Consignment vs Sales; Types of Commissions; Accounting for Consignment Transactions & Events in the books of Consignor and Consignee; Treatment of Normal & Abnormal Loss; Valuation of Closing Stock; Numerical Problems on Goods sent at Cost Price and Invoice Price.
- (b) **Joint Venture:** Accounting procedures: Joint Venture Account, Joint Bank Account; Records Maintained by Co-venture of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 5: Financial Statements of Not-for-Profit Organizations:

Meaning and uses of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet; Difference between Profit and Loss Account and Income and Expenditure Account; Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. *Financial Accounting*. Taxmann Publications, New Delhi.
- Goel, D.K., Goel R., & Goel, Shelly. *Financial Accounting*. Arya Publications.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. *Financial Accounting*. Kalyani Publishers.
- Anthony, R. N., Hawkins, D., & Merchant, K. A. *Accounting: Text and Cases*. McGraw-Hill Education, India.
- Tulsian, P.C. & Tulsian, B. *Financial Accounting*. S. Chand Publications.
- Bansal, K.M. & Gupta, R. *Basic Accounting*. Taxmann Publications.
- Arora, M.N., Achalapathi, K.V., & Brinda, S. *Financial Accounting*. Taxmann Publications.
- Stittle, J. & Wearing, R. *Financial Accounting*. Sage Publications.
- Monga, J.R. & Bahadur, R. *Basic Financial Accounting*. Scholar Tech Press Publications.
- Goldwin, N., Alderman, W., & Sanyal, D. *Financial Accounting*. Cengage Learning, Boston.
- Anthony, R., Hawkins, D., & Merchant, K.A. *Accounting: Text and Cases*. Mc Graw-Hill Education.
- Maheshwari, S.N., Maheshwari, S. K., & Maheshwari, S.K. *Financial Accounting*. Vikas Publishing House, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 202: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Objective: The objective of the course is to provide basic knowledge of concept, principles and practices of financial management.

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

1. Understand the conceptual framework of financial management and the role of financial management within an organisation along with the factors affecting development of financial strategy.
2. Analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting.
3. Compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm.
4. Gain the knowledge regarding management of working capital and dividend decisions in business.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	06	02	0
Unit 2: Investment Decision	25	07	03	0
Unit 3: Financing Decision	25	10	04	0
Unit 4: Dividend Decision	15	10	04	0
Unit 5: Working Capital Decision	20	10	04	0

Unit 1: Introduction:

Nature, scope and objectives of Financial Management; Time value of money; Risk and return (including Capital Asset Pricing Model); Valuation of securities: Bonds and Equities.

Unit 2: Investment Decision:

The Capital Budgeting Process; Cash flow Estimation; Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index; Capital budgeting under Risk: Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3: Financing Decision:

- a. Cost of Capital and Financing Decision:** Sources of long-term financing; Estimation of components of cost of capital; Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital; Weighted Average cost of capital (WACC) and Marginal cost of capital;
- b. Capital structure: Determinants of capital structure;** Theories of Capital Structure: Net Income, Net Operating Income, MM Hypothesis, Traditional Approach; Leverage: Operating Leverage, Financial Leverage and Composite Leverage, along with their Degrees.

Unit 4: Dividend Decision:

Theories for relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice.

Unit 5: Working Capital Decision:

Concept of working capital; the risk-return trade off; Sources of short-term finance; Working capital estimation methods; Operating cycle; Cash management; Receivables management; Payables management; Inventory management.

Suggested Readings:

- Khan, M. Y., & Jain, P. K. *Basic Financial Management*. McGraw Hill Education, New Delhi.
- Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education, New Delhi.
- Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd, New Delhi.
- Tripathi, V. *Basic Financial Management*. Taxmann Publications, New Delhi.
- Kishore, R. M. *Financial Management*. Taxmann Publications, New Delhi.
- Pandey, I. M. *Financial Management*. Vikas Publishing House, New Delhi.
- Bhabatosh, B. *Fundamentals of Financial Management*. PHI Learning, New Delhi.
- Horne, J. C. V., & Warkowich, J. M. *Fundamentals of Financial Management*. Pearson Education.
- Levy, H., & M. S. *Principles of Financial Management*. Pearson Education.
- Joy, O. M. *Introduction to Financial Management*. Mc Graw Hill Education.
- Brigham, E. F., & Houston, J. F. *Fundamentals of Financial Management*. Cengage Learning.

Note: Learners are advised to use the latest edition of readings.

BC – 203: COMPUTER APPLICATIONS IN BUSINESS

Course Objective: To provide computer skills and knowledge to the commerce students and to enhance the understanding of students of usefulness of information technology tools for business operations.

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

1. Understand the basic knowledge of MS Word and its uses in business.
2. Understand the basic concept of MS PowerPoint Presentations and make good presentations.
3. Analyse the uses and applications of MS Excel in business.
4. Examine the advantages and limitations of Database Management System and managing database using MS Access.
5. Understand the basic knowledge of Artificial Intelligence and its applications in various fields of business.

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: MS Word Processing in Business	20	03	02	04
Unit 2: MS PowerPoint Presentations in Business	20	03	03	04
Unit 3: Application of MS Excel	20	03	02	03
Unit 4: Database Management System	20	03	01	04
Unit 5: Application of Artificial Intelligence in Business	20	04	02	04

Unit 1: MS Word Processing in Business:

Introduction to Microsoft Word Processing; Word processing concepts; Use of Templates and styles; Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto-text, Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, page break, table of contents; Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge (including linking with spreadsheet files as data source); Printing documents; Citations, references and Footnotes; Uses and applications of MS Word in business.

Unit 2: MS PowerPoint Presentations in Business:

Introduction; Basics of presentations; Creating a presentation using PowerPoint; Design Ribbon toolbar; Formatting a Presentation: Inserting Table, Smart Art, Chart and Pictures; Applying themes; Adding a new slide; Applying Transitions and Animations; Adding sound, video and hyperlink to presentation; Presenting a slide show; Effective presentation skills, Printing slides, Uploading PowerPoint to YouTube; Uses and applications of MS PowerPoint Presentation in business.

Unit 3: Application of MS Excel:

Introduction to MS Excel; Saving Workbooks; Worksheet basics; Printing; The Cell; Modifying Columns, Rows and Cells; Formatting Cells; Sorting data; Charts; Creating simple formulas; Complex formulas; Working with basic functions; Uses and applications of MS Excel in business; Using MS Excel in: creating

Payroll, Analysing Data, creating Pivot Table, Capital Budgeting and Ratio Analysis.

Unit 4: Database Management System:

Introduction to Database Management System; Advantages and Limitations of Database Management System; Traditional file system; Traditional file system vs. Database system; Evolution of Database Management Technology; Modern approach of Database; Managing Databases using MS Access; Creating Database; Understanding MS Access window; Application of MS Access in the field of Accounting.

Unit 5: Application of Artificial Intelligence in Business:

Meaning of Artificial Intelligence (AI); Benefits of AI; Applications of AI in business: Sales and Business Forecasting, Process Automation, Voice to Text Feature, Chatbots, Bigdata, Natural Language Processing, Machine Learning, AI in marketing and customer services.

Suggested Readings:

- Jain, H.C. & Tiwari, H.N. *Computer Applications in Business*. Taxmann Publications, New Delhi.
- Sharma, S.K. & Bansal, M. *Computer Application in Business*. Taxmann Publications, New Delhi.
- Parameswaran, R. *Computer Applications in Business*. S. Chand Publications.
- Pandey, U.S. & Kumar, V. *Computer Applications in Business*. Kitab Mahal, New Delhi.
- Madan, S. *Computer Applications in Business*. Scholar Tech Press.
- Madan, S. *Management Information System*. Scholar Tech Press.
- Sudalaimuthu, S. & Raj, S.A. *Computer Applications in Business*. Himalaya Publishing House.
- Mather, B. *Artificial Intelligence Business Applications: Artificial Intelligence Marketing and Sales Applications*. Publisher: Bob Mather.
- Goel, L. *Artificial Intelligence: Concepts and Applications*. Wiley Publications.
- Rajaram, V. *Introduction to Information Technology*. PHI.
- Frye, C.D. *Step by Step Microsoft Excel*. PHI.
- Kumar, M. *Business Information System*. Vikas Publishing House.

Note: Learners are advised to use the latest edition of readings.

BC 204: MENTAL HEALTH AND WELLBEING

Course Title: Mental Health and Wellbeing

Course Code: SEC-M.D

Credits: 3

Contact Hours: 60 Hours (Theory + Practical/Experiential Learning)

Level: UG

Faculty: Department of Naturopathy and Yoga / Psychology / Health Sciences

Course Objectives:

- To understand the fundamental concepts of mental health and emotional wellbeing.
- To explore the psychological, physiological, and social dimensions of mental wellness.
- To develop skills and habits that promotes positive mental health.
- To integrate mindfulness, yogic practices, and emotional regulation into everyday life.
- Develop practical skills in guided meditation, yoga, reflective journaling, and group discussions to cultivate self-awareness and sustain mental wellbeing.
- To understand the holistic development approaches

Course Structure:

Unit I: Introduction to Mental Health

Concept of Mental Health: WHO definition, mental hygiene and Importance

Determinants of mental health (biological, psychological, social, spiritual)

Difference between mental health and mental illness

Unit II: Positive Psychology and Wellbeing

Positive psychology: Gratitude, optimism, flow, resilience

Different aspects of well-being: psychological, emotional, social, and physical

VIA (Values in Action) Classification of Strengths

Role of communication and relationships in mental wellbeing

Unit III: Stress and Emotional Management

Understanding stress: Types, causes, and symptoms

Emotional Intelligence (EI): Concept, Mixed Model of EI

Coping strategies for Stress and Emotional Management

Importance of Social Support System

Unit IV: Holistic Approaches to Wellbeing Promotion and Prevention in Mental Health

Yogic, Mindfulness, and Meditative Practices for Emotional Wellbeing

Lifestyle, Nature, and Creative Therapies for Mental Wellness

Holistic Self-Development through Panchkosh and Self-Awareness

Course Title: Mental Health and Wellness

Introduction to the Syllabus

Welcome to **Mental Health and Wellness**, a course designed not just for academic exploration but for personal transformation. In a world where stress, anxiety, and emotional burnout are increasingly common, understanding mental health is no longer optional—it is essential. This course offers students a safe, informed, and reflective space to explore the foundations of psychological well-being and the practical tools to nurture it.

Throughout this semester, we will delve into key topics including emotional intelligence, stress management, mindfulness, resilience, and the importance of seeking help. We will also challenge the stigma surrounding mental health and examine its intersections with culture, identity, and society.

This course encourages you not only to study mental health as a subject but to **engage with it as a life skill**—to reflect, to grow, and to develop strategies for sustaining wellness in your academic, personal, and professional life. You will be invited to participate in open discussions, real-world applications, self-care practices, and evidence-based learning to support your holistic development.

Whether you aspire to support others or simply to understand yourself better, this course is an opportunity to build a foundation of knowledge, empathy, and self-awareness that will benefit you far beyond the classroom.

We look forward to walking this journey with you—toward greater understanding, compassion, and mental well-being.

Here's an overview of how the **University Grants Commission (UGC)** in India—and the broader higher education ecosystem—is focusing on **mental health and student wellness**, along with key schemes and initiatives aimed at fostering well-being across campuses:

UGC's Focus & Guidelines on Mental Health in Higher Education

1. Students' Service Centers (SSCs)

UGC mandates the establishment of **Students Service Centers** in all higher education institutions (HEIs). These serve as one-stop hubs offering **mental health counseling**, emotional support, guidance, and physical health services. SSCs are required to collaborate with bodies like **AIIMS** and **NIMHANS** for advanced interventions, and operate across in-person, online, helpline, and group formats. They are also tasked with maintaining records of students who are especially vulnerable or stress-prone, aiming to reduce dropout rates.

2. Holistic Well-Being Guidelines

UGC's guidelines titled *"Promotion of Physical Fitness, Sports, Students Health, Welfare, Psychological and Emotional Well-Being at Higher Educational Institutions of India"* emphasize integrated mental and physical wellness. They include:

- Setting up **gyms, yoga centers, & self-defense training**.
- Integrating physical activity into evaluation systems.
- Avoiding punitive disciplinary actions; instead, encouraging **constructive emotional and behavioral correction** through counseling and self-development programs.
- Encouraging MOUs with institutions like AIIMS and NIMHANS.

3. Tele-MANAS Helpline Awareness

UGC has instructed all HEIs to prominently publicize the **Tele-MANAS** toll-free mental health helpline—available 24/7 and established by the Ministry of Health—to ensure students know about accessible, immediate support.

4. Capacity-Building & Resilience Programs

Under the **Integrated Approach to Promoting Positive Mental Health, Resilience and Wellbeing in HEIs**, UGC has rolled out capacity-building workshops. These include online and in-person sessions for faculty members, aiming to strengthen campus support systems and faculty capabilities in promoting resilience.

5. National-Level Mental Health Strategy in Higher Education

The government—backed by UGC and guided by NEP 2020—has launched a **comprehensive mental health strategy**. This includes capacity-building, model institution visits, possession of well-structured psychosocial support, and national-level dialogues like the **National Wellbeing Conclave** at IIT Hyderabad.

Key Implementation Examples & Complementary Schemes

1. IITs & Wellbeing Conclaves

Institutions like **IIT Hyderabad**, supported by UGC, are hosting national dialogues and implementing peer support networks, counseling units, stress management workshops, and mental health monitoring systems (even deploying AI tools).

2. Drug Abuse Awareness via SWAYAM

As part of its wellness approach, UGC has introduced **"Drugs of Abuse"** modules on SWAYAM—35 self-paced curriculum units to educate students on substance misuse, its risks, informed decision-making, and stigma reduction.

References:

1. World Health Organization. (2003). *Investing in mental health* [Book].
<https://iris.who.int/bitstream/handle/10665/42823/9241562579.pdf>
 2. Sir John Templeton. (2002). *Handbook of Positive Psychology* (C. R. Snyder & S. J. Lopez, Eds.). Oxford University Press. [https://aishwaryajaiswal.com/wp-content/uploads/2022/01/Handbook_of_Positive-Psychology-C. R. Snyder Shane J. Lopez-1.pdf](https://aishwaryajaiswal.com/wp-content/uploads/2022/01/Handbook_of_Positive-Psychology-C._R._Snyder_Shane_J._Lopez-1.pdf)
 3. <https://www.stpaulcollege.co.in/assets/PDFs/scannedBooks/Stress-Management-Book.pdf>
 4. Nyang'wa, B. B., Nyang'wa, Ministry of Health, Malawi, & Bandawe, C. (2024). *Mental health handbook for university students*.
 5. रावत, अनुजा एवं कुलश्रेष्ठ, असीम (2023). *समग्र स्वास्थ्य एवं यौगिक विधियाँ*. सत्यम पब्लिशिंग हाउस. ISBN: 978-93-83754-48-9
 6. स्वामी सत्यानन्द सरस्वती (2021). *आसन प्राणायाम मुद्रा बन्ध*. बिहार स्कूल ऑफ योगा, मुंगेर. ISBN: 978-81-86336-14-4
- WHO. (2004). *Promoting Mental Health: Concepts, Emerging Evidence, Practice*
 - Goleman, D. (1995). *Emotional Intelligence*
 - Corey, G. (2016). *Theory and Practice of Counseling and Psychotherapy*
 - UGC Guidelines on Mental Health (latest versions)

BC – 205: Select any one of the following Additional Multidisciplinary Skill Course (AMDSC):

AMDSC – 1: NURSERY TRAINING COURSE

Total Credits = 03

Objective: The training course is aimed to train the students who take the nursery work as a hobby. It will also help the students to impart training to local communities and to contribute the society in making a healthy environment around. At the same time, it can also be developed as an alternate source of income generation. The Interactive teaching techniques and practical sessions will be employed to facilitate the learning.

There will be two aspects of the course: The theoretical aspect (one paper of 70 Marks) and the Practical aspects (Sessional exam of 30 marks)

Course Content:

Unit I: Introduction

Importance and scope of nurseries, plant identification and culture. How plants are named, scientific and common names. Type and classification of nurseries: temporary, permanent, dry, wet, advantages and disadvantage. Basic requirements for a nursery: selection of nursery site, soil structure, health and nutrition, available water quality, slope, aspect and environment. Watering, weed control, importance of a polyhouse/ glasshouse/shade house in a nursery. Major and minor Nutrients.

Unit II: Plant propagation

Seed germination, seed dormancy, handling seeds, pre-germination treatments, handling seedlings. Preparation of seed Beds, time of seeding, method of seeding, quantity of required seeds, seed tests, purity percent, seed weight, moisture content, germination percent. Watering seed beds, weeding and propagating selected species through seeds. Vegetative propagation: types and importance. Root stocks for fruit plants. Micro-propagation. Use of greenhouse for nursery production.

Unit III: Management of nurseries

Commercial nursery management, entrepreneurship development, principles of nursery management: site selection, financial aspects, legal regulations, production practices (nutrition, water management, pruning and training, storage and handling, transportation). Irrigation methods, soil and nutritional requirements. Bottom heat techniques and cold and hot beds. Mist chambers and hardening techniques. Sowing & plantation techniques. Care & protection of nursery. Financial and Resource Management.

Unit IV: Nursery pests and Disease management

Overview of nursery pests and diseases, identifying problems, nursery hygiene, type of pathogen,

common diseases: damping off, wilt, leaf spot etc, common insects pests in nursery: aphids, thrips, mealy bugs, mites, termites etc, methods of pest control (physical, chemical and biological), standards of spray, minimizing chemical use, etc

Practical Course:

Land identification, irrigation facility, planting material. Infrastructures: nursery beds, polythene bags, equipments, fertilizers, polyhouse, shade house, polytunnel, composting, etc.

OR

AMDSC – 2: BASIC YOGA PRACTICES

Total Credits = 03

Objective of Course: The subject entitled Basic Yoga Practices has the following objectives:

1. Students of the UG course will have an understanding about origin, history, meaning and types of Yoga.
2. They will have an idea about the Asana, Pranayama and Meditation.
3. Students will experience the benefits of Asana, Pranayama and Meditation by self-practice.

Total Number of Hours: 30	Theory	Tutorial	Practical
Credits	0	0	2
Hours/ week	0	0	2
SCHEME OF EXAMINATION			
Total Marks:			
Theory: 1		Practical: Nil	
Final Exam (SEE)	Internal Assessment(CT+TA)	Final Exam (SEE)	Internal Assessment (CT+TA/PR)

Course Contents:

Unit-1: Fundamentals of Yoga

History and Development of Yoga, Meaning and Definition of Yoga, Aim and Objectives of Yoga, Misconceptions of Yoga; Brief knowledge about Streams of Yoga; Importance of Yoga.

Unit-2: Sookshma Vyayama and Soorya Namaskar

Padanguli Naman & Goolf Naman, Goolf Chakra, Janu Naman, Poorna Titali Asana, Manibandha Naman, Kehuni Naman, Skandha Chakra, Greeva Sanchalana, Soorya Namaskar.

Unit-3: Asana

Tadasana, Vrikshasana, Utkatasana, ArdhChakrasana, Pashchimuttasana, Goumukhasana, Vakrasana, Vajrasana, Uttanpadasana, Nokasna, Halasana, Shavasana Bhujangasana, Shalabhasana, Dhanurasana, Makarasana.

Unit-4: Pranayama and Meditation

Nadishodhan, Bhastrika, Seetali, Bhramari, Ujjayi, Soham & Pranav Meditation, Yoga-Nidra.

Suggested Readings:

- Singh S. P: History of Yoga, PHISPC, Centre for Studies in Civilization Ist, 2010
- Singh S. P & Yogi Mukesh: Foundation of Yoga, Standard Publication, New Delhi, 2010
- Saraswati, Swami Satyananda: Surya Namaskar, Yoga Publication Trust, Munger, 2004
- Swami Satyananda Saraswati: Asana Pranayama Mudra-Bandha, Bihar School of Yoga, Munger, 2005.
- Digambar, Swami (2012) Hathpradipika (Swatmaramkrit), Kaivalyadham Lonavala, Pune.
- Swami, Niranjananand Saraswati (2013) Gherand Samhita, Bihar School of Yoga, Munger.

OR

AMDSC-3 Physical Education and Sports Management

Total Credits = 03

Objective: The prime objective of this course is to encourage youths to concentrate on physical education, health and fitness. It will also help the students to lessen the mental tension and classroom pressure. There will be two aspects of the course: The theoretical aspect (one paper of 70 Marks) and the practical aspects (Sessional exam of 30 marks)

Course Contents:

1- Health & Hygiene

- Concept, meaning and definition of Health and Health Education
- Dimension of Health.
- Disease- Types & sources
- Personal & Environmental hygiene

2- Sports Nutrition

- Nutrition: Meaning & definition
- Macro & Micro Nutrients
- Common sources of Nutrition
- Hydration, Caloric intake & expenditure

3- Fitness & related terms

- Meaning, definition & Types of Fitness
- Component of Physical Fitness, Role of Physical Fitness in human performance
- Health Related Physical Fitness
- BMI & Assessment of Obesity

4- Sports Injuries

- Common sports injuries
- Types and Causes
- First aid – RICER
- Treatment of Injuries, Recovery process- Therapeutic modalities

OR

AMDSC – 4: FOLKLORES AND THEIR CULTURAL CONTEXT

Total Credits = 03

Objective: Main objective of this course is to connect students with different Indian folklores and their cultural context. The criteria of selection of the genres is based on their performative and cultural contexts in several parts of the Indian Subcontinent .

Unit 1: Folk Dances and their ritual contexts :

- a. Theyyam dance of the Deccan states
- b. Lambadi dance of Andhra Pradesh
- c. Bihu dances of Assam
- d. Bhangada dance of Punjab
- e. Ghunagroo dance of Kashmir valley
- f. Naati dance of Himachal Pradesh
- g. Karma dance of Bihar, Jharkhand, and Madhya Pradesh
- h. Nongkrem dance of Manipur
- i. Kabui dance of Nagas

Unit 2. Folk theatre forms and their cultural contexts :

- a. Kathakali of Kerala state
- b. Ramlila of Ramnagar
- c. Jatra theatre of Orissa, Bengal and Assam
- d. Lai Haroba of Manipur
- e. Chhau theatre of Purulia, Mayurbhanj and Saraikela
- f. Tamasha theatre of Maharashtra
- g. Bhagwalmela of Andrapradesh and Telangana
- h. Pandava theatre of Uttarakhand
- i. Yaksgaan theatre of Karnataka

Unit 3. Fairs and festivals of India: their social contexts

- a. Bihu festivals of Assam
- b. Pongal festival of Tamilnadu
- c. Onam festival of Kerala
- d. Pushkar Mela e. Kullu Dashhara
- e. Lohari festival of Punjab
- f. Losar festival of Ladakh and Lahol valley
- g. Bhavai and Navratra festival of Gujarat
- h. Navratra celebrations of Bengal
- i. Ganpati Bappa festival of Maharashtra

Unit 4: Folk songs and their narrative contexts:

- a. Biraha and Vidisa of Bihar
- b. romantic and spiritual Lavanis of Maharashtra
- c. Sufi songs of Punjab

- d. Maand singing of Rajasthan
- e. Jaagar songs of Uttarakhand
- f. Baul songs of Bengal
- g. Holi singing of Mathura
- h. Bartari narrative of Haryana

Suggested readings:

- Kapila Vatsyayan. *Traditions of Indian Folk Dance*. New Delhi: Indian Book Company, 1977
- M.D. Muthukumaraswamy and Molly Kaushal, eds. *Folklore, Public Sphere and Civil Society*. New Delhi: IGNCA, 2004
- Hildegard L. Spreen. *Folk Dances of South India*. London: Oxford University Press, 1948
- Kapila Vatsyayana. *Traitional Indian Theatre: Multiple Streams*. New Delhi: National Book Trust, India, 1980
- D.R. Purohit. *Uttarakhand ki Lokkalyein avam Uske Kalakar*. Lucknow : Sanskriti Vibhag 1995
- Arvind Gupta. *Festivals of India*. New Delhi: Publication Dn., 2021

OR

AMDSC – 5: INDIAN TRADITIONAL MUSIC

Total Credits = 03

Objective: The aim of the course is to aware students with the fundamental aspects of Indian Traditional Music (Classical & Folk). This course provides the basic ideas and concepts of Traditional Music System of India. Students will get knowledge about Basic Theory & grammatical terminology of Indian classical& folk music.

(Note:-There will be Three Unit (I-III) of Theory and fourth (IV) Unit of

Practical) Course Raga :-Bilawal, Yaman, Bhairav, Bhupali

Unit I:-Fundamental of Indian Music

- (A) Study of the following:** Sangeet, Naad & its Properties, Shruti, Swar, Saptak , Alankaar, Taan, Taal, Aroh,Avroh, Pakad, Raag, Jati, Vadi, Samvadi, Anuvadi, Vivadi.
- (B) Study of Course:** Raga & Theoretical knowledge of Alankar, Swarmalika &Lakshan Geet in Course ragas.

Unit II :- The Basic Knowledge of Instruments & Study of Taal :-

- (A) Introduction & Structure of Tanpura, Sitar,Tabla, Pakhawaz Instruments & Study& Comparative Study of Teen Taal , Dadra, Kehrwa.
- (B) Knowledge of Notation (National Anthem, Vande Mataram), Comparative Study of Course Raga.

Unit III :- fundamental of Folk Music

- (A)Fundamental of Folk Music :- Introduction, Origin, Structure.
- (B) Study about folk music of Uttarakhand :-Sanskargeet, Bajuband & Jagar
- (C) Study about Folk Instruments, Types of Instruments:-Tat, Suhir, Ghan, Avanadh.

Unit IV :- Practical/Viva Voce :-

- (A) Ability to perform alankar & course Raga & Folk Song.
- (B) Knowledge of Taal – Folk & Classical.

Suggested Books:

- Bhatkhande Sangeet Shastra- V. N. Bhatkhande
- Sangeet Visharad- Basant
- Kramik Pustak Mallika- Part I,II,III V. N. Bhatkhande
- Raag Vigyan – V. N. Patwardhan
- Sangeet Bodh – Sharad Chandra Pranjpayee
- Gadhwal ka lok Sangeet :-GovindChatak
- Gahdwal key loaknriyageet :- Dr. ShivanandNauityal
- Gadhwal Key Loak Geeton Mein Raag Raginya :- Dr. Madhuri Barthwal
- Dhunyal :- Govind Chatak

OR

AMDSC – 6: TOUR AND TRAVEL OPERATION

Total Credits = 03

Objective: In this module students will understand the conceptual meaning and function of Travel agency and tour operator. Further, they can get Knowledge on Travel formalities and documentation for Inbound and out bound Tour, Preparation of Tour Itinerary and Role and function of Various Travel Organization.

Course Contents:

Unit I:

Concept of Travel Agency Business; History and Present status of Travel Agency Business. Travel Terminology and Travel Trade Organization: Travel Trade Abbreviations and other terms: 3 letter City Code and Airport Code, Airline Designated Code,

Unit-II-

Travel organizations: Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO), International Air Transport Association (IATA), International Civil Aviation Organization (ICAO)

Unit-III

Concept of Package Tour, Principles of Making Effective Tour Itinerary, Preparation of itineraries and tour package formulation of a few popular tourist destination and Handling Package tour.

Unit IV:

Travel documentation (Types of VISA and regulation, Passport ,Travel Insurance),

Suggested Readings:

- Holloway, K.C., The Business of Tourism (1983), Mac Donbald and Evans, Plymouth.
- Syrratt Gwenda, Manual of Travel Agency Practice, Buutter worth Heinmann, London, 1995
- Susan Webster, Travel Operating Procedures (Second Edition),- Van Nostrand Reinhold New York.
- Fuller-Travel Agency Management, South-Vestern Publishing Co.
- Chand Mohinder, Travel Agency Management, Anmol Publication Delhi.
- Gupta S.K.(2007) , International Airfare & Ticketing, UDH, Publisher.

BC – 206: LIFE SKILLS AND PERSONALITY DEVELOPMENT

Total Lectures: 30

Credits: 02

Unit 1 - Career and Professional Skills (06)

Career and Professional Skills: Listening Skills, Reading Skills, Writing Skills, Effective Resume preparation, Interview Skills, Group Discussion Skills, Exploring Career Opportunities, Psychometric Analysis and Mock Interview Sessions

Team Skills: Cognitive and Non-Cognitive Skills, Presentation Skills, Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes

Digital Skills: Computer skills, Digital Literacy and Social Media, Digital Ethics and Cyber Security

Unit 2- Attitude and Motivation (06)

Attitude: Concept, Significance, Factors affecting attitudes, Positive attitude - Advantages, Negative attitude- Disadvantages, Ways to develop positive attitude, Difference between personalities having positive and negative attitude.

Motivation: Concept, Significance, Internal and external motives - Importance of self- motivation- Factors leading to de-motivation, Maslow's Need Hierarchy Theory of Motivation,

Unit 3- Stress-management and Development of Capabilities (06)

Development of will power, imagination through yogic lifestyle- Development of thinking, emotion control and discipline of mind through Pranayama- Improvement of memory through meditation- Stress: meaning, causes, and effects of stress in life management- Stress: psycho- physical mechanism, management of stress through Yoga.

Unit 4- Other Aspects of Personality Development (06)

Body language - Problem-solving - Conflict and Stress Management - Decision-making skills - Leadership and qualities of a successful leader - Character-building -Team-work - Time management - Work ethics – Good manners and etiquette.

Unit 5 - Health and Hygiene (06)

Health and Hygiene- Meaning and significance for Healthy Life- 3. Exercise and Nutrition and Immunity. Obesity- Meaning, Types and its Hazards. - Physical Fitness and Health Related Physical Fitness- Concept, Components and Tests- . Adventure Sports.

Suggested Readings:

- Barun K. Mitra, "Personality Development & Soft Skills", Oxford Publishers, Third impression, 2017.
- Ghosh, Shantikumar. 2004. Universal Values. Kolkata: The Ramakrishna Mission
- Larry James, "The First Book of Life Skills"; First Edition, Embassy Books, 2016.

- L.Chaito : Relaxation & Meditation Techniques,1983
- Michael Aegyle : Bodily Communication, Methuen,1975
- Mulligan J : The personal Management (handbook)
- *M.L. Kamlesh (1998), "Psychology in Physical education and Sports" Metropolitan Book Company, New Delhi*
- Patra, Avinash. 2012. The Spiritual Life and Culture of India. London: OxfordUniversity Press.
- Postonjee D.M.: Stress and Coping, The Indian Experience, sage Publication, New Delhi
- *R.D. Sharma (1979), "Health and Physical Education" Gupta Prakashan, NewDelhi.*
- Shiv Khera, “You Can Win”, Macmillan Books, New York, 2003.
- Acharya Maha Pragya- Shakti ki Sadhna (Hindi medium)
- Acharya Mahapragya- Naya manav, naya Vishwa, Adarsh Sahitya Sangh,Churu (Hindi medium)
- Shiv Khera- Jeet Apki (Hindi medium)

Note: Learners are advised to use the latest edition of readings.

Exit Option: B. Com.: Semester II
BC 207: COMPUTERISED ACCOUNTING SYSTEM – I

Duration: 2 Months SEC Course

Credit: 04

Note: Student, on exit, after successfully completing first year (i.e., securing minimum required 40 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded “Undergraduate Certificate” of one year, in Commerce. The detailed syllabus of this 4 credit skill enhancement course is as under:

Course objective: This course seeks to enhance the skills needed for computerized accounting system and to enhance the students understanding of usefulness of information technology tools for business operation.

Course Outcomes: After completion of the course, learner is expected to:

1. understand manual and computerised accounting system environments.
2. create a structure of a computerised accounting system for a business firm.
3. record day to day business transactions in Computerised Accounting System

Course Contents:

Unit 1: Introduction to Accounting

Accounting – meaning, importance and need, its objectives and relevance to business establishments and other organisations, and individuals. accounting information: meaning, users and utilities, sources of accounting information. some basic terms –transaction, account, asset, liability, capital, expenditure & expense, income, revenue, gain, profit, surplus, loss, deficit. debit, credit, accounting year, financial year, financial accounting principles.

Unit 2: Recording of business transactions and preparation of financial statements

Features of recordable transactions and events; types of accounts: personal account, real account and nominal account; rules for debit and credit; double entry bookkeeping system, journalising transactions; preparation of ledgers; fundamental accounting equation; preparation of Trial Balance; concept of revenue and capital; preparation of Trading and Profit & Loss Account and Balance Sheet manually.

Unit 3: Computerised Accounting System

Computerised Accounting Systems: Basics of computerised accounting systems; difference between manual and computerised accounting system; overview of available software packages for computerised accounting; factors affecting selection of suitable computerised accounting software; procurement and installation of computerised accounting software.

Using any popular accounting software: create, select, shut, and delete a Company; setting security features of company; date and period features; configure and features settings; backup and restore data of a company.

Unit 4: Creating Masters and voucher entry

Creating Accounting Ledgers and Groups: Single create vs. multiple create, creating ledger under a group and entering opening balances

Creating Stock Items and Groups: Creating unit of measurement, creating stock groups using single or multiple create feature under an existing group, creating Stock items using single or multiple feature under an existing group,

Voucher Entry: Types of vouchers, selection of voucher type for transactions, vouchers entry, voucher number and date settings, voucher entry with more than one debit or credit accounts, editing and deleting a voucher and printing of voucher.

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com).
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi.

Additional Resources:

Web resource: <http://tallyerp9book.com/TallyERP9-Book-Content.html>

Note:

1. Learners are advised to use latest edition of readings.
2. Teaching arrangements need to be made in the computer Lab

BC – 301: ADVANCED FINANCIAL ACCOUNTING

Course Objective: The course aims to help learners in attaining expertise in the field of advanced accounting related to the topics covered.

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

1. Understand & compute the amount of claims for loss of stock & loss of profit.
2. Learn various methods of accounting for hire purchase transactions and deal with the inter-departmental transfers and their accounting treatment.
3. Understand the accounting treatment of departmental undertaking.
4. Demonstrate various accounting treatments for dependent branch & independent branch.
5. Prepare the accounting for dissolution of partnership firms.

Course Contents:

Total Credits: 05

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Insurance Claims for Loss of Stock	15	10	2	0
Unit 2: Accounts from Incomplete Records	20	12	3	0
Unit 3: Accounting of Hire Purchase and Instalment Payment System	20	13	3	0
Unit 4: Departmental Accounting and Branch Accounting	25	15	4	0
Unit 5: Accounting for Dissolution of Partnership Firm	20	10	3	0

Unit 1: Insurance Claims for Loss of Stock and Royalty Accounts:

- (a) **Insurance Claims for Loss of Stock:** Meaning, Needs and Advantages of Fire Insurance; Special terminologies in Fire Insurance Claims: Insurer, Insured, Premium, Salvage, Insurance Policy, Sum Assured, Under Insurance, Over insurance, Average Clause, Claim; Problems on Ascertainment of Fire Insurance Claim, including problems on loss of profits as consequential claim.
- (b) **Royalty Accounts:** Meaning; Accounting Treatment in the books of Lessor (Landlord) and Lessee; Opening of Minimum Rent Account; Treatment of Strike or Lockout, Copyright Royalties.

Unit 2: Accounts from Incomplete Records:

Meaning; Features; Merits; Demerits; Types; Preparation of Statement of Affairs Account for calculation of Net Profit; Conversion of Single Entry System into Double Entry system; Need for Conversion; Preparation of Cash book, Memorandum Trading Account, Total Debtors Account, Total Creditors Account, Bills Receivable Account, Bills Payable Account, Statement of Trading and Profit & Loss and Balance Sheet.

Unit 3: Accounting of Hire Purchase and Instalment Payment System:

Accounting of Hire Purchase and Instalment Payment System; Difference between Hire Purchase and Instalment Payment System; Important Definitions: Hire Purchase Agreement, Hire Purchase Price, Cash Price, Hire Purchase Charges; Various methods of calculation of Interest; Calculation of Cash Price; Journal Entries and Ledger Accounts in the books of Hire Purchaser and Hire Vendor, including Default in Payment, Total Repossession and Partial Repossession by vendor; Journal Entries and Ledger Accounts in the books of

Purchaser and Vendor as per Instalment Payment System.

Unit 4: Departmental Accounting and Branch Accounting:

- (a) Departmental Accounting:** Meaning and Features of Departmental Undertaking; Examples of Department Specific Expenses and Common Expenses; Need and Bases of Apportionment of Common Expenses; Preparation of Statement of Trading and Profit and Loss in Columnar form, Statement of General Profit and Loss and Balance Sheet; Simple problems involving Inter Departmental Transfers (vertical form); Calculation of Stock Reserves.
- (b) Branch Accounting:** Meaning of Branch Accounts; Objectives and Advantages of Branch Accounting; Types of Branches; Meaning and features of Dependent Branches, Independent Branches and Foreign Branches; Methods of maintaining books of accounts by the Head Office; Debtors System; Ascertainment of Profit or Loss of Branch under Debtors System; Supply of goods at Cost Price and supply of goods at Invoice Price; Wholesale branch; Accounting of Independent Branch and Foreign Branch.

Unit 5: Accounting for Dissolution of Partnership Firm:

Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution.

Suggested Readings:

- Goyal, B. K., & Tiwari, H. N. *Financial Accounting*. Taxmann Publications, New Delhi.
- Jain, S.P., Narang, K.L., Agrawal, S., & Sehgal, M. *Advanced Accountancy*. Kalyani Publishers.
- Agarwal, B.M. & Gupta, M.P. *Advanced Accounting: Text & Problems*. Bharat Law House Pvt. Ltd.
- Hanif, M. & Mukherjee, A. *Financial Accounting-II*. McGraw Hill Publications.
- Muninarayanappa, M. & Raghu, V.N. *Advanced Financial Accounting*. Jayvee International Publications, Bangalore.
- Tulsian, P.C. *Financial Accounting*. Pearson Publications.
- Kumar, S.A., Kumar, V.R., & Mariyappa, B. *Advanced Financial Accounting*. Himalaya Publishing House, New Delhi.
- Iyengar, S.P. *Advanced Accounting*. Sultan Chand & Sons.
- Anthony, R.N., Hawkins, D., & Merchant, K.A. *Accounting: Text and Cases*. McGraw-Hill Education.
- Horngren, C.T. & Philbrick, D. *Introduction to Financial Accounting*. Pearson Education.
- Monga, J.R. *Financial Accounting: Concepts and Applications*. Mayur PaperBacks, New Delhi.
- Maheshwari, S.N. & Maheshwari, S.K. *Financial Accounting*. Vikas Publishing House, New Delhi.
- Raman, B.S. *Financial Accounting Vol. I & II*. United Publishers & Distributors.
- *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.
- ICAI Study Materials on *Principles & Practice of Accounting, Accounting and Advanced Accounting*.

Note: Learners are advised to use the latest edition of readings.

BC – 302 (a) : INDIAN ECONOMY AND DEVELOPMENT

Course Objective: The course aims to provide an understanding of constituent sectors that define the Indian Economy and enable learners to examine the role and contribution of different sections of the economy in economic development of India. The course also aims to enable the learners to examine the role and impact of planning process on economic development of India.

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

1. To study the basic concepts of development
2. To evaluate the magnitude, size, and dimensions of the Indian economy
3. Evaluate the role of population as an economic resource
4. Explain the role and contribution of agriculture in the economic development of India
5. Analyze contribution of industrial and service sector in Indian economy

Course Contents:

Total Credits: 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Issues in Economic growth and Development	20	6	2	0
Unit 2: An overview of Indian Economy	20	9	3	0
Unit 3: Agricultural Sector	20	9	3	0
Unit 4: Industrial Sector	20	12	4	0
Unit 5: Service Sector	20	9	3	0

Unit 1: Issues in Economic growth and Development

Concepts of economic growth and economic development, Human Development Index, Sustainable development, Determinants of economic development, Kautilya Arthashastra and economic development

Unit 2: An overview of Indian Economy

Evolution of Indian Planning: from Planning Commission to NITI Aayog. Issues in India's development: Population and economic development, Demographic aspects of India's population, Demographic dividend, Problems of unemployment and poverty.

Unit 3: Agricultural Sector

Trends in India's agriculture sector, Agrarian crisis, Green Revolution, White and yellow revolution, Food security issues, Policy initiatives of the government of India

Unit 4: Industrial Sector

Pattern and performance of industrialisation, Industrial policies, Role of MSMEs, Role of foreign capital, Liberalisation, Privatisation and globalisation, 'Make in India' initiative, Atma Nirbhar Bharat, Changing structure of India's Foreign trade in post-independence period, Trends in Indian balance of payment, Price behaviour and price policies in India.

Unit 5: Service Sector

Role of the services sector in India's economy- its contribution to national income, employment and exports revenue, India's service revolution-a window of opportunity for growth, 'Digital India Mission', Issues and challenges for India's Services sector growth, Circular economy and India.

Suggested Reading:

- Puri V.K. and Mishra S.K., (2020) Indian Economy-38th Revised & Updated edition, Himalya Publishing House .
- Datt G. & Mahajan A., (2016) Indian Economy, S. Chand and Company.
- Uma Kapila (2021), Indian Economy-Performance and Policies, Academic Foundation, New Delhi
- Deepashree (2021), Indian economy, MKM Publisher, New Delhi.
- Joshi, S., (2020), What determines manufacturing sector employment in India: Evidence from panel data? Productivity, Vol.61, No.1, April-June.
- Joshi, S., (2014), The Service Sector: An Exploration of the Indian Experience, World Association for Sustainable Development, U.K.

Web sources:

1. <https://www.indiabudget.gov.in/economicsurvey/>
2. <https://www.imf.org/en/News/Articles/2021/11/02/na111121-indias-economy-to-rebound-as-pandemic-prompts-reforms>
3. <https://www.ibef.org/>
4. <https://www.cmie.com/>
5. <https://www.ncaer.org/>
6. <http://www.igidr.ac.in/research-publications/publication-2/>
7. <https://data.worldbank.org/country/india>

BC – 302 (b) : COST ACCOUNTING

Course Objective: The course aims to develop understanding among learners about various cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

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

1. Understand and analyse the different cost concepts.
2. Identify the items to be included and excluded in the cost system.
3. Determine various components of cost of production as per revised guidelines of ICMAL.
4. Compute unit cost and total cost by preparing a cost statement as per revised CAS.
5. Determine cost for different industries using job costing, process costing, contract costing and service costing.

Course Contents:

Total Credits = 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	25	10	4	0
Unit 2: Elements of Cost – Material and Labour	20	10	3	0
Unit 3: Elements of Cost – Overheads	20	10	3	0
Unit 4: Methods of Costing	20	10	3	0
Unit 5: Book Keeping in Cost Accounting and Reconciliation	15	05	2	0

Unit 1: Introduction:

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and cost accounting; Cost concepts and classifications; Overview of elements of cost and preparation of Cost Sheet for manufacturing sector; Role of a cost accountant in an organisation; Cost Accounting Standards (CAS – 4 on Cost of Production / Acquisition / Supply of Goods / Provision of Services) and (CAS – 22 on Manufacturing Cost) as amended from time to time.

Unit 2: Elements of Cost – Material and Labour:

- (a) **Material:** Accounting and control of purchases, storage and issue of materials; Techniques of inventory control; Periodic and perpetual systems of maintaining inventory records; an overview of methods of pricing of materials issues — FIFO, LIFO and Weighted Average price method; Valuation of materials as per CAS – 6 on Material Cost; Accounting treatment of losses — Wastage, scrap, spoilage and defectives.

- (b) **Labour:** Accounting and Control of employee cost; Time-keeping and time-booking; Employee turnover: meaning, methods of measurement and accounting treatment; Concept and treatment of idle time and overtime; Methods of wage payment and Incentive schemes – Halsey, Rowan, Taylor's differential piece wage.

Unit 3: Elements of Cost – Overheads:

Classification, allocation, apportionment and absorption of overheads; Under and over- absorption of overheads; Capacity Levels and Costs; Treatments of certain items in costing, like interest and financing charges, packing expenses, bad debts, research and development costs.

Unit 4: Methods of Costing:

Unit costing as per revised Cost Accounting standard (CAS); Cost sheet in revised proforma; Job costing; Contract costing; Process costing (process losses, valuation of work in progress, joint and by- products); Service costing (only transport).

Unit 5: Book Keeping in Cost Accounting and Reconciliation:

Integral and non-integral systems; Reconciliation of cost and financial accounts; Reconciliation of cost accounting profit with financial profits.

Suggested Readings:

- Arora, M. N. *Cost Accounting-principles and practice*. Vikas Publishing House, New Delhi.
- Tulsian, P. C. *Cost Accounting*. S.Chand, New Delhi.
- Jain, S. P., & K. L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
- Kishore, R. M. *Cost and Management Accounting*. Taxmann Publications, New Delhi.
- Kalra, A. *Cost Accounting*. IGP Publications, New Delhi.
- Charles T. H., Srikant M. D., & Madhav V. R., *Cost Accounting: A Managerial Emphasis*. Pearson Education.
- Nigam, B. M. L., & Jain, I. C. *Cost Accounting: Principles and Practice*. PHI Learning.
- Singh, S. *Cost Accounting*. Scholar Tech Press, New Delhi.
- Maheshwari, S. N., & Mittal, S. N. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
- Iyengar, S. P. *Cost Accounting*. Sultan Chand & Sons

Note: Learners are advised to use the latest edition of readings.

BC – 303: OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Course Objective: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

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

1. Understand the basic knowledge of managing the office and the essentials of good filing.
2. Analyse the role and importance of drafting influential mails and to learn the essential requirements for a good system of dealing with stationery.
3. Examine the importance of office automation and mechanization and be able to know the basic understanding of Budget and Audit.
4. Analyse the various banking facilities and various modes of payment, which are used in office.
5. Assess the role and responsibilities of secretary and to know the qualifications required for the appointment of secretary.

Course Contents:

Total Credits: 03

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	6	3	0
Unit 2: Communication System	20	6	3	0
Unit 3: Office Equipments, Budget and Audit	20	6	3	0
Unit 4: Banking and Payment System	20	6	3	0
Unit 5: Role of Secretary	20	6	3	0

Unit 1: Introduction:

- (a) **Office and Office Management:** Meaning of office; Functions of office: primary and administrative management functions; importance of office; duties of the office manager; his qualities and essential qualifications.
- (b) **Filing and Indexing:** Meaning and importance; essentials of good filing; centralized vs. decentralized filing; system of classification; methods of filing and filing equipment; Weeding of old records; meaning and need for indexing; various types of indexing.

Unit 2: Communication System:

- (a) **Mail and Mailing Procedures:** Meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; Inward and outward mail: receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

- (b) Forms and Stationery:** Office Forms: Introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery: Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

Unit 3: Office Equipment's, Budget and Audit:

- (a) Modern Office Equipment's:** Introduction, Meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization; Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.
- (b) Budget:** Types of Budgets: Annual, revised and estimated; Recurring and non-recurring heads of expenditure.
- (c) Audit:** Audit process: Vouching, verification and valuation (in brief); Consumables/ Stock register and Asset register; Procedure for disposal of records and assets.

Unit 4: Banking and Payment System:

- (a) Banking facilities:** Types of accounts; Passbook and cheque book; Other forms used in banks; ATM and money transfer.
- (b) Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work,
- (c) Modes of Payment:** Types of payments, such as postal orders, Cheque (crossed/ uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.

Unit 5: Role of Secretary:

Definition, Appointment, Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary; Modern technology and office communication: email, voice mail, internet, multimedia, scanner, videoconferencing, web-casting; Agenda and Minutes of Meeting; Drafting: fax-messages, email; Maintenance of appointment diary.

Suggested Readings:

- Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
- Sharma, R.D. *Office Management and Secretarial Practice*. Galgotia Publishing Company.
- Pillai, R.S.N. *Office Management*. S. Chand Publications.
- Thatheya, M. *Office Management*. Charulatha Publications.
- Leffingwell and Robinson: *Textbook of Office Management*, Tata McGraw-Hill.
- Terry, George R: *Office Management and Control*.
- Ghosh, Evam Aggarwal: *Karyalaya Prabandh*. Sultan Chand & Sons.
- Duggal, B. *Office Management and Commercial Correspondence*. Kitab Mahal Publications.

Note: Learners are advised to use the latest edition of readings.

BC – 304: GOODS AND SERVICES TAX (GST)

Course Objective: The objective of the course is to provide students with a comprehensive understanding of the principles and regulations governing GST, as well as the significant legislation related to the indirect tax system in India. The course seeks to equip students with practical skills that will enable them to apply this knowledge effectively in real-world scenarios.

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

1. Understand the GST system in India comprehensively, including the reasons behind its implementation, constitutional framework, and GST council composition and functioning.
2. Understand the GST registration process, eligibility criteria, and mandatory registration provisions. The learning will further be able to comprehend the importance of GST compliance and consequences of non-compliance.
3. Interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, and comprehend provisions related to place of supply, time of supply and compute the value of supply.
4. Understand the utilization of input tax credit and provisions of reverse charge mechanism.
5. Comprehend various types of returns under GST, payment of taxes, and rules related to GST audit.

Course Contents:

Total Credits = 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Structure, Registration and Exemptions	20	10	03	0
Unit 2: Levy and Collection of GST	25	15	04	0
Unit 3: Input Tax Credit and Reverse Charge Mechanism	25	10	04	0
Unit 4: Tax invoice and Payment of Tax	15	05	02	0
Unit 5: GST Audit, Assessment and Returns	15	05	02	0

Unit 1: Structure, Registration and Exemptions:

Constitutional framework of indirect taxes before GST; Rationale for GST; Structure of GST: SGST, CGST, UTGST & IGST; GST Council; GST Network; State compensation mechanism; Registration; Exemptions from GST.

Unit 2: Levy and Collection of GST:

Scope of 'Supply'; Nature of supply: Inter-State, Intra-State; Classification of goods and services; Composite and Mixed supplies; Composition levy scheme; Place of supply; Time of supply; Value of supply.

Unit 3: Input Tax Credit and Reverse Charge Mechanism:

Eligible and ineligible input tax credit; Apportionments of credit and blocked credits; Tax credit in respect of capital goods; Availability of tax credit in special circumstances; Reverse Charge Mechanism.

Unit 4: Tax Invoice and Payment of Tax:

Tax Invoice, Credit and debit notes, and e-Way bills; Payment of taxes; Taxability of e-Commerce.

Unit 5: GST Audit, Assessment and Returns:

Audit in GST; Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records; Various Returns of GST; Submission of Return.

Note: In case of any subsequent notifications/amendments regarding GST law by the government, the syllabus would be updated accordingly.

Suggested Readings:

- Datey, V.S. *GST Ready Reckoner*. Taxmann Publications, New Delhi.
- Ahuja, G., & Gupta, R. *GST & Customs Law*. Flair Publications Pvt. Ltd., Delhi.
- Singhania, V. K. *GST & Customs Law*. Taxmann Publications, Delhi.
- Babbar, S., Kaur, R., & Khurana, K. *Goods and Service Tax (GST) and Customs Law*. Scholar Tech Press, New Delhi.
- Bansal, K. M. *GST & Customs Law*. Taxmann Publication, New Delhi.
- Gupta, S. S. *GST- How to meet your obligations*. Taxmann Publications, New Delhi.
- Mittal, N. *Goods & Services Tax and Customs Law*. Cengage Learning India Pvt. Ltd., New Delhi.
- Sahi, S. *Concept Building Approach to Goods and Services Tax (GST), & Customs Law*. Cengage Learning India Pvt. Ltd., New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 305 (a): ENGLISH LANGUAGE

Total Credits = 02

Course Objective: This course familiarises students with the concept of phonetics and the use of syllables in English speech. An introduction to grammar will enhance the understanding of syntactical structure of the English language. Students will also learn about the common mistakes in English Report writing and Letter writing is introduced in the course to develop in students the skills of correspondence required in career opportunities

Unit-I: Phonetic Symbols; Primary and Secondary Stresses, Rising and Falling Tones

Unit-II: Time and Tenses; Direct and Indirect Narrations

Unit-III: Parts of Speech; Use of Articles; Use of Preposition

Unit-IV: Common mistakes in English

Unit-V: Report writings- Business and Scientific; Letter writings

Unit-VI: Grammar: Parts of Speech

Suggested Readings:

- Allen, W. Stannard. Living English Speech. Longman.
- Balasubramanian T. English Phonetics for Indian Students. Trinity P, 1931. Harns, David P. Testing English as a Second Language. Tata McGraw-Hill. Hornby, A.S. A Guide to Patterns and Usage in English. Oxford UP.
- Hornby, A.S. An Advanced Learner's Dictionary of Current English. Oxford UP. Mendelson & J.W. Palmer. Correct Your English. Longman.
- Nihalani, Paroo, et al. Indian and British English. Oxford UP. Palmer, Harold E. A Grammar of English Words. Longman. Ross, Denison. The English Language. Longman.
- Wood, F.T. A Remedial English Grammar for Foreign Students. Macmillan.

OR

BC – 305 (b): SANSKRIT LANGUAGE

Total Credits = 02

(Semester V/VI)

संस्कृतभाषा अध्ययन (Language Based Course 02 Credit)

इकाई 01

- देवनागरी लिपि, माहेश्वरसूत्र, उच्चारणस्थान, सन्धि (दीर्घ, गुण, यण, वृद्धि, अयादि, पूर्वरूप, पररूप, अनुस्वार, विसर्ग, श्चुत्त्व, ष्टुत्त्व, जश्त्व का सामान्य अध्ययन व प्रयोग)

इकाई 02

- कारक के सामान्य नियम

इकाई 03

- हितोपदेश (मित्रलाभ) कथामुख के चयनितपद्य (1, 2, 6, 9, 10, 11, 21, 22, 25, 33, 36, 40, 42, 43, 47)
लुब्धपथिक—वृद्धव्याघ्रकथा, मृग—शृगालकथा, जरदगव विडालकथा।

इकाई 04

- दैनिक व्यावहारिक प्रचलित हिन्दी, अंग्रेजी शब्दों का संस्कृत रूप।
- शब्दावली—शरीरवर्ग, परिवारवर्ग एवं भोज्य पदार्थवर्ग।

इकाई 05

- अनुवाद एवं निबन्ध (रचनानुवादकौमुदी के आधार पर)

पाठ्य पुस्तकें एवं सन्दर्भ ग्रन्थ :-

1. प्रारम्भिकरचनानुवादकौमुदी, कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी
2. रचनानुवादकौमुदी, कपिलदेव द्विवेदी, विश्वविद्यालय प्रकाशन, वाराणसी
3. लघुसिद्धान्तकौमुदी, धरानन्द शास्त्री(व्या.), मोतीलाल बनारसीदास, दिल्ली
4. हितोपदेश, बालशास्त्री (संपा.), चौखम्बा सुरभारती, वाराणसी
5. संस्कृत—रचना, डॉ. उमेशचन्द्रपाण्डेय, चौखम्बा विद्याभवन, वाराणसी
6. अमरकोश — अमर सिंह

a. n. E. R.

BC – 306: INDIAN KNOWLEDGE SYSTEM

Total Credits: 02

Course Contents:

Unit I: Introduction to Indian Knowledge System (IKS), Definition, Concept and Scope of IKS (4 Lectures)

- 1.1 Definition, Concept and Scope of IKS
- 1.2 IKS based approaches on Knowledge Paradigms
- 1.3 IKS in ancient India and in modern India

Unit II: IKS and Indian Scholars, Indian Literature (8 Lectures)

- 2.1 Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna and Panini)
- 2.2 Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira and Brahmgupta)
- 2.3 Medicine and Yoga (Charak, Susruta, Maharishi Patanjali and Dhanwantri)
- 2.4 Sahitya (Vedas, Upvedas, Upavedas (Ayurveda, Dhanurveda, Gandharvaveda) Puran and Upnishad) and shad darshan (Vedanta, Nyaya.Vaisheshik, Sankhya, Mimamsa, Yoga, Adhyatma and Meditation)
- 2.5 Shastra (Nyaya, vyakarana, Krishi, Shilp, Vastu, Natya and Sangeet)

Unit III: Indian Traditional/tribal/ethnic communities, their livelihood and local wisdom (6 Lectures)

- 3.1 Geophysical aspects, Resources and Vulnerability
- 3.2 Resource availability, utilization pattern and limitations
- 3.3 Socio-Cultural linkages with Traditional Knowledge System
- 3.4 Tangible and intangible cultural heritage.

Unit IV: Unique Traditional Practices and Applied Traditional Knowledge (8 Lectures)

- 4.1 Myths, Rituals, Spirituals, Taboos and Belief System, Folk Stories, Songs, Proverbs, Dance, Play, Acts and Traditional Narratives
- 4.2 Agriculture, animal husbandry, Forest, Sacred Groves, Water Mills, Sacred Water Bodies, Land, water and Soil Conservation and management Practices
- 4.3 Indigenous Bio-resource Conservation, Utilization Practices and Food Preservation Methods, Handicrafts, Wood Processing and Carving, -Fiber Extraction and Costumes
- 4.4 Vaidya (traditional health care system), Tantra-Mantra, Amchi Medicine System
- 4.5 Knowledge of dyeing, chemistry of dyes, pigments and chemicals

Unit V: Protection, preservation, conservation and Management of Indian Knowledge System (4 Lectures)

- 1.1 Documentation and Preservation of IKS

- 1.2 Approaches for conservation and Management of nature and bio-resources
- 1.3 Approaches and strategies to protection and conservation of IKS

Suggested Readings:

- Shatha. N. Nair, *Echoes of Ancient Indian Wisdom, The Universal Hindu Vision and Its Edifice.*
- P. Sethuraman, *Ancient Indian Wisdom: Spiritual Heritage*
- B. M. Hegde, *Modern Medicine and Ancient Indian Wisdom*
- V. K. Sarma, *Ancient Indian Wisdom for Motivation*
- J. M. Mehta, *Vedic Wisdom*
- David Frawley, *Wisdom of the Ancient Seers Mantras of the Rig Veda*
- Amit Jha, *Traditional Knowledge System in India*
- Prof. Meera Deevedi, *भारतीय ज्ञान परंपरा में पर्यावरणन एवं परिस्थितिकी*

BC – 401: BUSINESS REGULATORY FRAMEWORK

Course Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

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

1. Understand basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
2. Recognize and differentiate between the special contracts.
3. Understand the rights and obligations under the Sale of Goods Act.
4. Attain skills to form and manage entrepreneurial ventures as Partnership and LLP.
5. Understand the various types of Negotiable Instruments and their utility in real life.

Course Contents:

Total Credits: 05

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: The Indian Contract Act, 1872: General Principles of Contract	20	15	3	0
Unit 2: The Indian Contract Act, 1872: Specific Contracts	15	10	2	0
Unit 3: The Sale of Goods Act, 1930	25	15	4	0
Unit 4: Partnership Laws: Partnership Act and LLP Act	20	10	3	0
Unit 5: The Negotiable Instruments Act 1881	20	10	3	0

Unit 1: The Indian Contract Act, 1872: General Principles of Contract:

Contract: Meaning, characteristics and kinds; Essentials of a valid contract: Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of a contract: modes of discharge, breach and remedies against breach of contract; Contingent contracts; Quasi contracts.

Unit 2: The Indian Contract Act, 1872: Specific Contracts:

- (a) Contract of Indemnity and Guarantee
- (b) Contract of Bailment
- (c) Contract of Agency

Unit 3: The 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 a non-owner; Performance of contract of sale; Unpaid seller: Meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws:

(a) The Partnership Act, 1932:

Nature and Characteristics of Partnership; Registration of a Partnership Firms; Types of Partners; Rights and Duties of Partners; Implied Authority of a Partner; Incoming and outgoing Partners; Modes of Dissolution of Partnership.

(b) The Limited Liability Partnership Act, 2008:

Salient Features of LLP; Differences between LLP and Partnership, LLP and Company; LLP Agreement; Partners and Designated Partners; Incorporation Document; Incorporation by Registration; Partners and their Relationship.

Unit 5: The Negotiable Instruments Act 1881:

Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque; Holder and Holder in Due Course; Privileges of Holder in Due Course; Negotiation: Types of Endorsements; Crossing of Cheque and its types; Dishonour of Cheque.

Suggested Readings:

- Arora, S. Business Laws. Taxmann Publications.
- Kuchhal, M.C. & Kuchhal, V. Business Law. Vikas Publishing House, New Delhi.
- Dagar, I. & Agnihotri, A. Business Laws: Text and Problems. Sage Publications.
- Vohra, K. Commercial and Business Laws. Kalyani Publications.
- Sheth, T. Business Law. Pearson Publications.
- Singh, A. Business Law. Eastern Book Company, Lucknow.
- Kumar, R. Legal Aspects of Business. Cengage Learning Publications.
- Maheshwari, S.N. & Maheshwari, S.K. Business Law. National Publishing House, New Delhi.
- Pathak, A. Legal Aspects of Business. McGraw Hill Education.
- Aggarwal, R. & Kaur, R. Legal Aspects of Business. Pearson Publications.
- Tulsian, P.C. & Tulsian, B. Business Law. McGraw Hill Education.
- Aggarwal, S.K. Business Law. Galgotia Publishers Company, New Delhi.
- Sharma, J.P. & Sunaina Kanojia. Business Laws. Ane Books Pvt. Ltd., New Delhi.
- Goyal, B.K. & Kinneri, J. Business Laws. International Book House Publications.

Note: Learners are advised to use the latest edition of readings.

BC – 402 (a): PUBLIC FINANCE

Course Objective: To provide students with a comprehensive understanding of the principles and practices of public finance, including the role of government in the economy, the sources and uses of public revenue, and the allocation of public resources to achieve economic and social objectives.

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

1. Gain the knowledge on the various concepts relating to public finance
2. Analyse the various sources of public revenue and items where public expenditure is incurred.
3. Understand the concept of preparation of union budget by the ministry of finance.
4. Understand the recent scenario of Indian public finance relating to tax reforms in the field of direct and indirect taxation.
5. Know the main features of the latest budget presented by the Ministry of Finance.

Course Contents:

Total Credits = 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	20	12	0	0
Unit 2: Public Expenditure and Debt	20	12	0	0
Unit 3: Public Revenue	20	12	0	0
Unit 4: Concept of Budget	20	12	0	0
Unit 5: Indian Public Finance	20	12	0	0

Unit 1: Introduction:

Meaning and Scope of Public Finance; Public Finance versus Private Finance; Market Failure; Public Goods and Private Goods; Externalities; Efficiency versus Equity; Principles of Sound Finance and Functional Finance; Allocation, Distribution, Stabilisation and Growth Functions of the Government.

Unit 2: Public Expenditure and Debt:

Canons of Public Expenditure; Classification of Public Expenditure; Wagner's Law of Public Expenditure; Public Expenditure as an Instrument of Fiscal Policy; Meaning and Types of Public Debt; Burden of Public Debt; Principles of Public Debt Management;

Unit 3: Public Revenue:

Sources of public revenue in the form of direct tax and indirect tax; Merits and Demerits of Direct and Indirect Tax Policy; Features of Good Tax System; Canons of Taxation; Broad Outline of Tax Reforms; Problem of Tax Evasion; Taxation of Income, Wealth and Property; Agricultural Taxation; Impact, Incidence and Shifting of Taxation; Elasticity and Determination of Tax Burden.

Unit 4: Concept of Budget:

Meaning of Budget; Types of Budget: Revenue & Capital Budget; Revenue & Capital Expenditure; Structure of Public Budget; Dalton's and Musgrave Versions of the Law of Maximum Social Advantage; Role of Government in a Modern Economy; Deficit concepts: Revenue, Budgetary, Primary and Fiscal.

Unit 5: Indian Public Finance:

Latest Budget of the Government of India; Components of Public Expenditure in the latest budget; Sources of Public Borrowing and Debt Liabilities as per the latest budget; Deficits of the latest budget; Introduction to GST in India: its consequential effects; Reforms in direct taxation; Fiscal Federalism: Finance Commission Recommendations.

Suggested Readings:

- Rosen, H. S., & Gayer, T. Public Finance. McGraw Hill Publications.
- Sarma, J. V. M. Public Finance: Principles and Practice. Oxford University Press.
- Jain, T. R. Public Finance. VK Global Publications Pvt. Ltd., New Delhi.
- Singh, S. K. Public Finance in Theory and Practice. S. Chand Publications, New Delhi.
- Bhatia, H. L. Public Finance. Vikas Publications, New Delhi.
- Lekhi, R. K. & Singh, J. Public Finance. Kalyani Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 402 (b): CORPORATE ACCOUNTING

Course Objective: To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

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

1. Understand accounting for share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
2. Prepare the financial statements of companies along with cash flow statement.
3. Understand the various methods of valuation of goodwill and shares.
4. Understand the accounting for amalgamation and internal reconstruction of companies.
5. Prepare the accounts of holding and subsidiary companies.

Course Contents:

Total Credits = 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Accounting for Share Capital & Debentures	20	10	2	0
Unit 2: Final Accounts and Cash Flow Statement	20	10	2	0
Unit 3: Valuation of Goodwill and Valuation of Shares	20	10	2	0
Unit 4: Amalgamation of Companies and Internal Reconstruction	20	10	2	0
Unit 5: Accounts of Holding Companies/Parent Companies	20	10	2	0

Unit 1: Accounting for Share Capital & Debentures:

Issue, forfeiture and reissue of forfeited shares; concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit 2: Final Accounts and Cash Flow Statement:

Preparation of profit and loss account and balance sheet of corporate entities; Disposal of company profits; Preparation of cash flow statement as per Indian Accounting Standard (AS) – 3

Unit 3: Valuation of Goodwill and Valuation of Shares:

Concepts and methods of Valuation of Shares and Goodwill. Value Added Statement, Economic Value Added, Market Value Added, Shareholder Value Added.

Unit 4: Amalgamation of Companies and Internal Reconstruction:

Concepts and accounting treatment as per Accounting Standard: 14 (excluding inter-company holdings); Internal reconstruction: concepts and accounting treatment (excluding scheme of reconstruction).

Unit 5: Accounts of Holding Companies/Parent Companies:

Preparation of consolidated balance sheet with one subsidiary company; Relevant provisions of Accounting Standard (AS): 21.

Suggested Readings:

- Goyal, B. K. *Corporate Accounting*. Taxmann Publications, New Delhi.
- Monga, J. R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
- Shukla, M. C., Grewal, T. S., & Gupta, S. C. *Advanced Accounts, Vol.-II*. S. Chand & Co., New Delhi.
- Maheshwari, S. N., & Maheshwari, S. K. *Corporate Accounting*. Vikas Publishing House, New Delhi.
- Jain, S. P., & Narang, K. L. *Corporate Accounting*. Kalyani Publishers, New Delhi.
- Tulsian, P. C., & Tulsian, B. *Corporate Accounting*. S. Chand & Co.
- Mukherjee, A. and Mohammed H., *Corporate Accounting*. McGraw Hill Education.
- Bansal, K. M. *Basic Corporate Accounting*. Taxmann Publications, New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 403: E-COMMERCE

Course Objective: The objective of this course is to equip learners with a comprehensive understanding of the core concepts and technologies utilized in e-commerce.

Course Outcomes: Upon completion of the course, learners will be able to:

1. Equip with a deep understanding of the complex demands of society in the field of e-commerce.
2. Identify and evaluate various applications in the context of online transactions.
3. Explain the key steps involved in designing a website.
4. Describe and critically analyze various e-payment systems.
5. Identify and address security and operational issues in the realm of e-commerce.

Course Contents:

Total Credits = 03

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction	15	05	0	03
Unit 2: Technology used in e-commerce	20	05	0	04
Unit 3: Security and Encryption	25	06	0	05
Unit 4: e-payment System	20	05	0	04
Unit 5: On-line Business Transactions	20	04	0	04

Unit 1: Introduction:

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online; types of e-Commerce; e-commerce business models: introduction, key elements of a business model and categorizing major e-commerce business models; forces behind e-commerce.

Unit 2: Technology used in e-commerce:

The dynamics of world wide web and internet: meaning, evolution and features; Designing, building and launching e-commerce website: A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs in-house development of a website.

Unit 3: Security and Encryption:

The e-commerce security environment: Dimension, definition and scope of e-security; security threats in the e-commerce environment: security intrusions and breaches, attacking methods, like hacking, sniffing, cyber-vandalism etc.; technology solutions: Encryption, security channels of communication, protecting networks and protecting servers and clients; Cyber Crime and offences; Laws relating to cyber crime: IT Act 2000: Definitions, Main Provisions, Penalties and adjudication, Appellate Tribunal.

Unit 4: e-payment System:

e-payment Methods: debit card, credit card, smart cards, e-Wallets; payment gateways; Electronic Fund Transfer; Emerging modes and systems of e-payment: M-Paisa, PayPal and other digital currency, UPI

Apps, Aadhar-Enabled Payment Systems, BHIM App; Digital signatures: procedure, working and legal position; online banking: meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting; risks involved in e-payments.

Unit 5: On-line Business Transactions:

Meaning, purpose, advantages and disadvantages of transacting online; e-commerce applications in various industries, like banking, insurance; payment of utility bills; online marketing; e-tailing: popularity, benefits, problems and features; online services: financial, travel and career, auctions, online portal, online learning, publishing and entertainment; Online shopping: amazon, snapdeal, alibaba, flipkart, etc.

Suggested Readings:

- Madan, S. *e-Commerce*. Taxmann Publications, New Delhi.
- Laudon, K. C., & Traver, C. G. *e-Commerce: Business, Technology, Society*. Pearson Education, New York.
- Arora, S. *e-Commerce*. Taxmann Publications, New Delhi.
- David, W. *e-commerce: Strategy, Technology and Applications*. McGraw Hill Education.
- Bharat, B. *Electronic Commerce: Framework, Technology and Application*. McGraw Hill Education.
- Joseph, P.T. *e-Commerce: An Indian Perspective*. PHI Learning, New Delhi.
- Bajaj, K. K., & Nag, D. *e-commerce*. McGraw Hill Education.
- Chhabra, T. N. *e-Commerce*. Dhanpat Rai & Co., Delhi.
- Chan, H., Lee, R., Dillon, T., & Chang, E. *e-Commerce: Fundamentals and Applications*. Wiley Publications.
- Chhabra, T. N., Jain, H. C., & Jain, A. *An Introduction to HTML*. Dhanpat Rai & Co., New Delhi.

Note: Learners are advised to use the latest edition of readings.

BC – 404: FINANCIAL LITERACY

Course Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning. Upon completion of this course, learners will be able to manage their personal finances effectively by utilizing financial planning and budgeting techniques, using banking services, utilizing financial services from India Post Office, evaluating insurance policies and investment opportunities, and understanding the basics of the stock market.

Course Outcomes: By the end of the course, students will be able to develop the following skills and knowledge:

1. Describe the importance of financial literacy and various financial institutions that offer financial services.
2. Prepare financial plan and budget and manage personal finances.
3. Effectively use banking services, including opening and managing accounts, loans, and credit facilities.
4. Utilize post office services for savings and investments, and manage them efficiently.
5. Develop strategies for life and property insurance planning, including identifying appropriate policies and coverage.
6. Evaluate investment options in the stock market and select appropriate instruments to create a diversified portfolio.

Course Contents:

Total Credits = 04

Unit	Unit wise weightage of marks (in %)	Periods		
		L	T	P
Unit 1: Introduction, Financial Planning and Budgeting	20	09	03	0
Unit 2: Banking Services	20	09	03	0
Unit 3: Financial Services from India Post Office	20	09	03	0
Unit 4: Insurance Services	20	09	03	0
Unit 5: Stock Markets – Some Basic Concepts	20	09	03	0

Unit 1: Introduction, Financial Planning and Budgeting:

Definition and significance of financial literacy; Prerequisites for financial literacy; Various financial institutions: banks, insurance companies, post offices, mobile app-based services; Concept of economic wants and means; Importance and need for financial planning; Types of budgets: personal, family, business, and national; Steps for financial planning and budget preparation; Budget surplus and deficit management.

Unit 2: Banking Services:

Banking Overview: Types of banks; Banking products and services; Bank deposit accounts: savings, term, current, recurring; KYC norms: PAN card and address proof; Types of loans: education, consumer

durable, vehicle, housing, short/medium/long-term, microfinance; Types of bank credit: overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge; Agricultural interest rates offered by nationalized banks; Cashless banking: e-banking, check counterfeit currency; Electronic payment systems: CIBIL, ATM, net banking, RTGS, NEFT, IMPS, ECS; Payment modes: debit/credit cards, app-based payments, bank draft/pay order; Banking complaints and ombudsman.

Unit 3: Financial Services from India Post Office:

Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank; Money transfer: money order, e-money order, instant money order, collaboration with the western union financial services; MO videsh, international money transfer service, money gram international money transfer, Indian postal order.

Unit 4: Insurance Services:

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 5: Stock Markets – Some Basic Concepts:

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

Suggested Readings:

- Singh, A. K. *Financial Literacy*. Taxmann Publications, New Delhi.
- Durrant, S. M. *Financial Literacy: How to Gain Financial Intelligence, Financial Peace and Financial Independence. A Guide to Personal Finance in Your Twenties and Thirties*.
- Rajni, & Singh, A. K. *Financial Literacy*. JSR Publishing House LLP.
- Avadhani, V. A. *Investment Management*. Himalaya Publishing House Pvt. Ltd., Mumbai.
- Chandra, P. *Investment Game: How to Win*. Tata McGraw Hill Education, New Delhi.
- Kothari, R. *Financial Services in India-Concept and Application*. Sage Publications India Pvt. Ltd., New Delhi.
- Milling, B. E. *The Basics of Finance: Financial Tools for Non-Financial Managers*. iUniverse Publishing, Bloomington, Indiana.
- Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. *Financial Planning*. Sage Publications India Pvt. Ltd., New Delhi.
- Zokaityte, A. *Financial Literacy Education*. Palgrave Macmillan, London.

Note: Learners are advised to use the latest edition of readings.

BC – 405 (a) HINDI LANGUAGE

Total Credits = 02

पूर्णांक – 100 (70+30)

क्रेडिट – 02

इकाई – 1

1. भाषा की परिभाषा : अर्थ, विभिन्न क्षेत्र
2. खड़ी बोली के साहित्यिक रूपों का विकास

इकाई – 2

पद्य पाठ्यांश

1. अमीर खुसरो – मुकरियाँ (संपादक – सय्यद गुलाम सम्मानी)
(क) रात समय वह मेरे आवे
(ख) नंगे पांव फिरन नहिं देत
(ग) वह आवे तब सादी होय
(घ) अर्ध निशा आया वह मौन
2. जयशंकर प्रसाद – आंसू (प्रारंभ के 05 छंद)
3. हरिवंशराय बच्चन – मधुशाला (प्रारंभ के 05 छंद)
4. रामधारी सिंह दिनकर – मेरे नगपति मेरे विशाल
5. सूर्यकांत त्रिपाठी 'निराला' – बाँधों न नाव इस ठाँव बन्धु
6. नागार्जुन – बहुत दिनों तक चूल्हा रोया

इकाई – 3

गद्य पाठ्यांश (कहानी, निबंध)

1. प्रेमचंद – मंत्र (कहानी)
2. गंगा प्रसाद विमल – सिद्धार्थ का लौटना (कहानी)
3. आचार्य रामचंद्र शुक्ल – श्रद्धा और भक्ति (निबंध)
4. महावीर प्रसाद द्विवेदी – कवियों में उर्मिला विषयक उदासीनता (निबंध)
5. हरिशंकर परसाई – सदाचार का ताबीज (निबंध)
6. प्रताप नारायण मिश्र – मनोयोग (निबंध)

नोट :- उक्त पाठ्यक्रम से संदर्भित पाठ्यांशों का भाषिक सौंदर्य महत्व और विशेषताओं से संदर्भित आलोचनात्मक, लघु उत्तरीय एवं अति लघु उत्तरीय प्रश्न पूछे जाएंगे।

संदर्भ ग्रंथ :-

1. हिंदी का गद्य साहित्य – रामचंद्र तिवारी
2. छायावाद – नामवर सिंह
3. दूसरी परंपरा की खोज – नामवर सिंह
4. साहित्य का मर्म – हजारी प्रसाद द्विवेदी
5. आधुनिक हिंदी कवियों के काव्य सिद्धांत – डॉ० सुरेश चंद्र गुप्त
6. काव्य के रूप – बाबू गुलाब राय
7. आधुनिक हिंदी साहित्य की भूमिका – डॉ० लक्ष्मीसागर वाष्णीय
8. आधुनिक हिंदी गद्य साहित्य – डॉ० हरदयाल
9. नवजागरण और छायावाद – डॉ० महेंद्रनाथ राय
10. छायावाद की दार्शनिक पृष्ठभूमि – डॉ० सुषमा पाल

OR

BC – 405 (b) GARHWALI LANGUAGE

Total Credits = 02

पूर्णांक – 100 (70+30)

क्रेडिट – 02

पाठ्यविषय :-

इकाई – 1

- गढ़वाली भासा कु उद्भव अर विकास
- गढ़वाली मा लिख्युं सिस्ट साहित्य
- प्रमुख गढ़वाली रचनाकार

इकाई – 2

पाठ्यांश (कविता)

4. तारादत्त गैरोला – सदेई गीत (पैलि पैल्या पांच छंद)
5. तोताकृष्ण गैरोला – प्रेमी पथिक (पैलि पैल्या पांच छंद)
6. जीवानंद श्रीयाल – डालि माटी (पैलि पैल्या पांच छंद)
7. भजन सिंह – सिंहनाद (वीरवधू देवकी) (पैलि पैल्या दस छंद)
8. नरेंद्र सिंह नेगी – खुचकंडी (हर-हर गंगे, डाल्यू ना काटा)
9. कन्हैयालाल डंडरियाल – अंज्वाल (उल्यरि जिकुड़ी)

इकाई – 3

पाठ्यांश (गद्य)

1. कहानि – न्यौ निसाब (मोहन लाल नेगी)
2. नाटक – मलेथा की कूल (जीत सिंह नेगी)
3. निबंध – क्या गोरि क्या सौलि (गोविंद चातक)

नोट :- पाठ्यक्रम बटि व्याख्या भाग, आलोचनात्मक प्रस्न, वस्तुनिष्ठ प्रस्न पुछे जाला।

संदर्भ ग्रंथ :-

1. जनपदीय भाषा साहित्य, संपादक-डॉ० शेर सिंह बिष्ट तथा डॉ० सुरेंद्र जोशी (उक्त अधिकांस कविता ये संग्रह मां छन)
2. गढ़वाली भाषा और उसका साहित्य, डॉ० हरिदत्त भट्ट 'शैलेश'
3. मध्य पहाड़ी का भाषा शास्त्रीय अध्ययन, डॉ० गोविंद चातक

4. हिंदी गढ़वाली अध्येता कोश : संपादक त्रय — प्रो० दिनेश चंद्र चमोला, प्रो० मृदुला जुगरान, प्रो० आशा जुगरान, केंद्रीय हिंदी संस्थान, आगरा।
5. खुचकंडी, नरेंद्र सिंह नेगी
6. अंज्वाल, कन्हैयालाल डंडरियाल
7. गढ़वाली भाषा और उसका लोक साहित्य — डॉ० जनार्दन प्रसाद काला
8. गढ़वाली लोकगीत, एक सांस्कृतिक अध्ययन — डॉ० गोविंद चातक
9. गढ़वाली भाषा के अनालोचित पक्ष — डॉ० अचलानंद
10. गढ़वाली गद्य की परंपरा — डॉ० अनिल डबराल
11. मलेथा की गूल, जीत सिंह नेगी
12. सिंहनाद, भजन सिंह
13. गढ़वाली लोकोक्तियों का समाज शास्त्र — डॉ० मनोज खाली
14. क्या गोरि क्या सौलि — निबंध संग्रह — गोविंद चातक
15. गढ़वाली भाषा और साहित्य की विकास यात्रा (चौदहवीं शताब्दी बरि अबारि), संदीप रावत, बिनसर पब्लिकेशन देहरादून।
16. धाद (गढ़वाली भाषा साहित्य की पत्रिका), संपादक गणी खुगशाल।
17. गढ़वाल : इतिहास, संस्कृति, भाषा एवं साहित्य — डॉ० सुरेश ममगाई, साहित्य सहकार प्रकाशन, दिल्ली।

BC – 406: CULTURE, TRADITIONS AND MORAL VALUES

Total Lectures: 30
Credits = 02

Total

UNIT I - Indian Culture (06)

- (a) Four Purusharthas
- (b) Chaturvarn System
- (c) Ashram System
- (d) Gurukul Parampara: Education System

UNIT II- Vaidik Literature (08)

- (a) Samhitas
- (b) Upanishads
- (c) Vedangas: Shiksha (Education), Nirukta, Vyakarana (Grammar), Kalpa, Jyotish (Astrology), Chhand Shastra (Metres)

UNIT III- Exponents of Indian Ayurveda (08)

- (a) Charaka
- (b) Susruta
- (c) Vagbhatta

UNIT IV- Aarsha Literature (08)

- (a) Shrimadbhagvad geeta
- (b) Bhartrihari's Nitishtakam

Suggested Readings:

- Pandey, Pandit Omprakash: *History of Vaidik Sahitya*
- *Scientific Authenticity of Samskaras*: Uttar Pradesh Sanskrit Akademi, Lucknow
- Sharma, Vishnu: *Panchtantra, Hitopadesh, Mitralabh*
- Bhartrihari: *Neetishatakam*
- Gairola Vachaspati: *History of Vaidik Sahitya, Delhi Sahitya Academy*
- Pandey Sangam Lal: *History of Indian Philosophy*
- KALYAN's *special issue on Ayurveda*, Gita Press Gorakhpur
- *Shreemadbhagvadgeeta*: Gita Press Gorakhpur
- Vatsyayan, Kapila: *Traditional Indian Theatre*

Exit Option: B. Com.: Semester IV
BC 407: COMPUTERISED ACCOUNTING SYSTEM – II

Duration: 2 Months SEC Course

Credit: 04

Note: Student, on exit, after successfully completing two years (i.e., securing minimum required 80 credits, followed by an exit 4-credit skills-enhancement course as per the UGC Guidelines: https://www.ugc.gov.in/pdfnews/2990035_Final-NHEQF.pdf), will be awarded “Undergraduate Diploma” of two years in Commerce. The detailed syllabus of this 4-credit skill enhancement course is as under:

Course objective: This course seeks to enhance the skills needed for computerized accounting system and to enhance the students understanding of usefulness of information technology tools for business operation.

Course Outcomes: After completion of the course, learners is expected to:

1. understand manual and computerised accounting system environments.
2. create a structure of a computerised accounting system for a business firm.
3. record day to day business transactions in Computerised Accounting System
4. make necessary adjustments for Goods and Service Tax (GST) while recording business transactions
5. generate various accounting reports for analysis and decision making

Course Contents:

Unit 1: Computerised Accounting Systems:

Computerised Accounting Systems: computerised Accounts by using any popular accounting software Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry including GST; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement. Selecting and shutting a Company; Backup, and Restore data of a Company.

Unit-2: Computerized Accounting: Using Generic Software

Taxation: TDS, VAT and Service Tax

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-3: Designing Computerised Accounting System

Designing Computerised Accounting System using a DBMS Package Creating a voucher entry Form, Preparing ledgers with SQL, Form, and Report Preparing Trial Balance with SQL and Report

Unit-4: Designing Accounting Support System

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Suggested Readings:

- Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
- Goyal, Bhushan Kumar and Tiwari, H.N. Financial Accounting , Taxmann.
- Kumar, Alok. Financial Accounting, Singhal Publication.
- Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
- Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage.
- Monga, J R and Bahadur, R. Financial Accounting: concept and Applications. Scholar Tech Press, New Delhi.
- Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.
- Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann.
- Tally ERP 9 Training Guide – 4th Edition. Ashok K Nadhani. Publisher: BPB Publications.
- Tally ERP 9 book advanced user. Publisher: Swayam Publication (www.tallyerp9book.com).
- Tulsian, P C. Financial Accounting, S.Chand. New Delhi.

Additional Resources:

Web resource: <http://tallyerp9book.com/TallyERP9-Book-Content.html>

Note:

1. Learners are advised to use latest edition of readings.
2. Teaching arrangements need to be made in the computer Lab