



**Faculty of Haryana School of Business**

**Department of Commerce**

**Scheme of Examination and Syllabus  
for**

**Integrated B. Com-M.Com 5 Year Programme**

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

**Subject: Commerce**



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

## Table of Contents

<b>Sr. No.</b>	<b>Particulars</b>	<b>Page No.</b>
1.	About The Department	1
2.	Programme Objectives (PO)	2
3.	About NEP	4
4.	Choice Based Credit System (CBCS)	4
5.	Assessment and Evaluation	5
6.	Admission Eligibility	7
7.	Types of Courses	7
8.	Programme Structure	11
9.	Curricular components of the undergraduate programmes	14
10.	Programme and course learning outcomes	20
11.	Learning Assessment	20
12.	Letter Grades and Grade Points	21
13.	Course Structure for Semester-I and II	23
14.	Detailed Syllabus	25

## **1. About Haryana School of Business:**

The Faculty of Haryana School of Business (HSB) has its origins in the year 1994, with the Faculty of Management having a department of Business Management with sixty seats and department of Business Economics with 30 seats as part of the regional center to promote study and research in emerging areas of business education. The regional center grew into a full-fledged University-Guru Jambheshwar University of Science & Technology, Hisar on November 1, 1995. The Haryana School of Business (HSB) is a pioneer in starting super specialized programmes like MBA (Finance), MBA (Marketing), MBA (International Business), MBA (Business Analytics), and MBA (Healthcare) along with MBA (General) with dual specialization. The department is running Ph.D. programme in management. HSB is very active in the organization of seminars, workshops, Faculty development programmes for university and college teachers, and lecture series inviting prominent industrialists, business professionals, and academicians. The corporate sector's positive response to the placement of the department's students has further enhanced its standing. HSB has innovative curricula, a vibrant teaching and research environment, and regular interaction with the corporate world. At present, the HSB boasts an ideal mix of senior, middle, and young academicians. It is further reinforced by visiting professors from diverse academic and professional fields. The majority of the faculty members are engaged in research activities and have attained enough national and international recognition through consultancy to government and corporations, publication of research papers and books, and participation in national and international seminars and conferences.

### **Vision**

The school shall strive to achieve the vision of a globally respected institution engaged in the generation of knowledge and dissemination of the same through teaching, research, and collaboration with leading business schools, the industry, government, and society in the fields of business management studies for the benefit of the economy, nation, and world.

### **Mission**

The Haryana School of Business (HSB) is committed to transforming lives and serving society through excellence in teaching and research on all aspects of management education, innovation, lifelong learning, and professional enrichment.

### **Objectives**

- i)** Striving to contribute its best in transforming raw brains into effective business leaders ready to contribute towards the emerging frontiers of economic and societal growth.
- ii)** Imparting state-of-the-art knowledge in the field of business and management, keeping with the changing requirements of the industry.

- iii)** Ensuring that our students graduate with a sound theoretical basis, wide-ranging practical business cases, and problem-solving experience.
- iv)** Fostering linkages between academics, business, and industry.
- v)** Promoting ethical research of high quality in the field of business and management.
- vi)** Adopting the best pedagogical methods in to maximize knowledge transfer and ensure outcome-based education in business and management.
- vii)** Inculcating a culture of free and open discussions in the School thereby engaging students in evolving original business ideas and applying them to solve complex business problems.
  
- viii)** Inspiring enthusiasm in students for lifelong learning thereby infusing scientific temper, enthusiasm, professionalism, team spirit, and business leadership qualities in the students.
- ix)** Sensitizing students to look for environmentally sustainable vis-à- vis globally acceptable business solutions.
- x)** Upholding democratic values and an environment of equal opportunity for everyone vis-à-vis preparing the students as global humane citizens.

## **2. Programme Objectives (PO):**

The objectives of the B.Com-M.com Integrated Programme are:

PO1: To remember the conceptual knowledge with an integrated approach related to commerce and business.

PO2: To develop leadership and communication skills to become successful professional in the area of commerce and business.

PO3: To encourage and develop critical thinking, analysis and initiative ability skills.

PO4: To develop problem-solving skills through experiential learning and innovative pedagogy to ensure the utilization of knowledge in professional careers.

PO5: To apply the various concepts, theories, and models in the area of Accounting, Taxation, Marketing and Finance.

PO6: To develop a positive attitude and life skills to become a multi-facet personality with a sense of environmental consciousness and ethical values.

### **Programme Learning Outcomes (PLO)**

The expected outcomes after completing the program would be:

PLO1: Acquire adequate knowledge through principles, theory, and models of business, Accounting, Marketing, Finance, IT, Operations, and Human Resources.

PLO2: Demonstrate proficiency in Business Communication for becoming effective professionals.

PLO3: Acquire employability skills through practical exposure to IT and its usage in the area of commerce and business.

PLO4: Analyze and comprehend the applicability of business concepts in solving complex business issues.

PLO5: Develop entrepreneurial skills to become an entrepreneur.

PLO6: To build perspective about the global environment including cultural, social, and sustainability issues.

PLO7: To understand the importance of ethics in business decision-making and inculcate the spirit of social responsibility.

PLO8: Acquire and apply knowledge of accounting, taxation, economics, mathematics, and finance its integration relevant to business decisions.

PLO9: Obtain legal knowledge regarding commerce and business for effective decision-making.

### **Program Specific Outcomes (PSO)**

The program specific outcomes after completing the program would be:

PSO1: Acquire practical learning through a summer internship, industrial visits, case studies, etc.

PSO2: Demonstrate analytical and problem-solving skills through a core elective area of specialization to solve business issues.

PSO3: Explore career paths like investment and portfolio management, Taxation, Stock market, Security analysis, mutual funds etc.

PSO4: Understand and develop the new dimensions of knowledge through open electives to cater to the need of the commerce and industry.

### 3. About NEP:

Education plays a significant role in the holistic development of the student. A robust, flexible, multidisciplinary education framework with “Learner Centric Pedagogy” could effectively transform a student into a global citizen of tomorrow to catalyze nation’s growth and development. The National Education Policy 2020 (NEP 2020) outlines the goals, objectives, and policies for the development and improvement of education across all levels. The NEP 2020 is a comprehensive and ambitious policy that aims to transform the Indian education system and makes it more student-centric, holistic and to align with the needs of the 21<sup>st</sup> century. Some of the key features of the NEP 2020 include:

- Multidisciplinary, flexible and equitable education framework for the holistic development of learners,
- Emphasis on skill-based education, vocational education and apprenticeship /internship,
- Encourage critical thinking, creativity and problem-solving skills,
- Increase the Gross Enrollment Ratio (GER) in higher education to 50% by 2035,
- Promotion of Indian languages, art, culture and heritage, and
- Emphasis on Multidisciplinary, Interdisciplinary, and Transdisciplinary research to develop innovative solutions to overcome societal issues.

4. **Choice Based Credit System (CBCS):** The CBCS provides choice for students to select from the prescribed courses [Core, Elective, Ability Enhancement Compulsory (AECC) & Skill Enhancement (SEC)]

**Course:** Course refers to a paper having specified credits which is a component of a programme in a subject. The course defines the learning objectives and learning outcomes. A course may be designed comprising credits for lectures/tutorials/ laboratory work/ field work/outreach activities/project work/internship/vocational training etc. or combination thereof.

**Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree is prescribed in terms of number of credits to be completed by the students

**Credit:** Credit is the weightage given to each course of study. It is the numerical value assigned to a course according to the relative importance of the contents and the contact hours required to teach the prescribed syllabi of the programme. It is the product of grade point and number of credits for a course. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.

**Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various

courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

**Grade Point:** It is a numerical weight allotted to each letter grade on a 10-point scale. **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F)

**Semester Grade Point Average (SGPA):** It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

**Semester:** Each semester will consist of 18 weeks of academic work equivalent to 90 actual teaching days and 3-4 weeks approximately of examination etc. The odd semester may be scheduled from July to December and even semester from January to June.

**Detailed-Grade-Certificate:** Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The Detailed-Grade-Certificate (DGC) will display the course details (code, title, number of credits, grade secured)along with SGPA of that semester.

- Assessment and Evaluation:** Each student shall be examined in the course(s) to check their progression through the programme as laid down in the scheme, syllabus and learning outcomes through a system of Continuous Comprehensive Assessment (CCA) using a mix of Internal and End-Term evaluation.

**Internal Assessment:** Internal Assessment will be broadly 30% of the total marks and weightage of 70% shall be given to evaluation of End-Term examination(s). Internal Assessment shall be broadly based on the following defined components: Class Participation; Seminar/ Presentation/ Assignment/Quiz/Class Test, etc. in case of Theory examination and Seminar/Demonstration/Viva-Voce/Lab Record, etc. in case of Practical examination; Mid-Term Exam. The students who have failed in Internal Assessment/Minor Test will have to get aggregate forty percent marks (40%) in the End-Semester examination with no option of improvement of internal assessment.

**Table 1: Course Composition – Theory/ (Theory + Tutorial)**

<b>Course Composition – Theory/(Theory + Tutorial)</b>			
<b>Course Credit</b>	<b>Internal</b>	<b>End-Term Exam</b>	<b>Total Marks</b>
2	15	35	50
3	25	50	75
4	30	70	100

**Table 2: Course Composition – Theory + Practical**

Course Composition – Theory + Practical						
Course Credit		Theory		Practical		Total Marks
Theory	Practical	Internal Marks	External Marks	Internal Marks	External Marks	
2	1	15	35	10	15	75
3	1	20	50	10	20	100
2	2	15	35	15	35	100
0	3	-	-	25	50	75
0	4	-	-	30	70	100

**Table 3: Composition of Internal Marks (Theory)**

Total Internal Marks (Theory)	Class Participation	Seminar/Presentation/Assignment/Quiz/ Class Test, etc.	Mid-term exam
15	5	-	10
20	5	5	10
25	5	5	15
30	5	10	15

**Table 4: Composition of Internal Marks (Practicum)**

Total Internal Marks (Practicum)	Class Participation	Seminar/ Presentation/ Assignment/ Quiz/ Class Test, etc.	Mid-term exam
10	-	10	-
15	5	10	-
25	5	10	10
30	5	10	15

- Co-Curricular Activities: To be announced by the teacher or course coordinator, in light of expected Course outcomes in the concerned course, at the beginning of the semester, which may include Attendance, Home-Assignment, Presentations, Live Assignment, Brainstorming, Role Playing, Book Review, Field-Visit, Industrial Visit, Exhibition, Case-Study, Mock-Test, Surprise Test, Rapid-Round Session, Open-Book Test, Live Assignment, Quiz, Business-Game, Group Discussion, Declamation, Extempore, Viva-Voce, etc. However, a teacher or course coordinator will choose any five components and announce them to the class at the beginning of the semester).
- The internal assessment should be designed with learner attributes in mind. These attributes, which have clear linkages to Programme Education Objectives and Course Outcomes, stem from the taxonomy and should be told to the students at the beginning of the semester.

**External Evaluation:** An End-Term examination held at the end of each semester. **Rounding off Marks:** shall mean, that if part is one-half or more, its value shall be increased to one and if part is less than half then its value shall be ignored for getting the letter grade and grade point.

**Minimum Marks for a pass:** A student has to obtain minimum 40% marks (Grade ‘P’) in End-Term



**Examination and in aggregate (sum of the Internal Assessment and End-Term Examination marks) separately to qualify a course. The pass percentage will be 40% marks (Grade ‘P’) both for theory and practicum End-Term Examination.**

## 6. Admission Eligibility

- i. A candidate who has passed Senior Secondary Certificate Examination (Class XII level) of the Board of School Education, Haryana or any other examination recognized as equivalent thereto with minimum passing marks (as prescribed in the University Prospectus from time to time) in aggregate with English as one of the subjects, shall be eligible to join First Semester of the Undergraduate (UG)
- ii. **Note: 1:** The candidate having re-appear in the qualifying examination shall not be considered for admission.
- iii. **Note: 2:** The admission to Integrated B. Com (Hons./ Hons. with Research) will be made on the basis of academic merit of the qualifying examination.

## 7. Types of Courses

**Discipline Specific Course (DSC):** A Major course/subject as discipline specific course is the field in which a student focuses for understanding and skills majority in the chosen field of learning contributing to the core of the programme. This may include Core, Elective and Skill-enhancement courses/Practicum.

**Minor Course (MIC):** Minor course/subject aims to expand student's knowledge beyond their major field of study. A student will study MIC in a subject preferably other than the subject of Discipline Specific Courses. This will also include **Vocational Course (VOC)** that will assist student in developing workforce-relevant skills through practical work and enhances the employability of students.

**Multidisciplinary Course (MDC):** These courses are based on introductory knowledge in a subject. A student will study MDC in a subject other than the subject of Discipline Specific and Minor subjects/courses to gain knowledge across the disciplines.

**Ability Enhancement Course (AEC):** These courses aim at enabling the students to achieve competency in the English language or Modern Indian Languages (MIL) other foreign language with special emphasis on language and communication skills.

**Skill Enhancement Course (SEC):** These courses aim at imparting practical skills, hands-on training, soft skills, etc. to enhance the employability of students.

**Value Added Course (VAC):** These courses aim at enabling the students to acquire and demonstrate the acquisition of knowledge and understanding of human Values, Indian Knowledge System (IKS), contemporary India, environmental science and education, digital and technical solutions, health and wellness, yoga education, sports and fitness, etc.

**Table 5: Types of Courses**

<b>DSC</b>	<b>Discipline Specific Course:</b> Credit of a DSC major could be the combination of lecture credits, tutorial credits, and practical credits. DSC includes core courses, subject elective and subject skill enhancement courses.
------------	--

<b>MDC</b>	<b>Multidisciplinary Course:</b> All UG students must undergo three introductory level multidisciplinary courses relating to Natural Sciences, Physical Sciences, Humanities, Arts & Social Sciences, Commerce & Management, Interdisciplinary Studies. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) or opted as major and minor stream under this category.
<b>AEC</b>	<b>Ability Enhancement Course:</b> Ability Enhancement (Language) courses may be designed to achieve competency in the Modern Indian Language and English, with a special emphasis on language and communication skills.
<b>SEC</b>	<b>Skill Enhancement Course:</b> Skill Enhancement Courses may be primed to impart practical skills, hands-on training, soft skills, etc., to enhance the student's employability.
<b>Summer Internship</b>	Internships will require 120 hours (1 credit: 30 hrs of engagement) of involvement working with local industry, government or private organizations, business organizations, artists, crafts persons, and similar entities during summers. <i>#Four credits of internship earned by a student during summer internship after 2<sup>nd</sup> semester or 4<sup>th</sup> semester will be counted in 5<sup>th</sup> semester of a student who pursue 3 year UG Programmes without taking exit option.</i>
<b>Research Project</b>	Research Project/ Dissertation for UG degree (Honours with research) will be completed in the eighth semester under the guidance of a college and university faculty member.
<b>VAC</b>	<b>Value Added Course:</b> All UG students must undergo at least three Value Added Courses
<b>MIC Include VOC</b>	Minor Course (MIC) with minimum 24 Credits including Vocational Course (VOC)
<b>For students who choose to pursue single major after 2<sup>nd</sup> semester of multidisciplinary Programmes</b> The 16 credits earned during first year in the two subjects, other than the subject which is continued as Single Major, will be counted towards minor	
DSC Major and Minor in I & II Semesters will have Foundation or Introductory level courses. DSC Major and Minor in III & IV semesters will be Intermediate Level Courses. Whereas DSC Major and minor in V & VI shall be of higher level courses and in VII & VIII semesters, advanced level courses will be offered.	

### 7.1 Major and Minor Disciplines

Major discipline is the discipline or subject of main focus and the degree will be awarded in that discipline. Students should secure the prescribed number of credits (about 50% of total credits) through core courses in the major discipline. Minor discipline helps a student to gain a broader understanding beyond the major discipline.

### 7.2 Awarding UG Certificate, UG Diploma, and Degrees

**UG Certificate:** Students who opt to exit after completion of the first year and have secured 48 credits (44 credits in case of single major) will be awarded a UG certificate if, in addition, they complete one vocational 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.

**UG Diploma:** Students who opt to exit after completion of the 2<sup>nd</sup> year and have secured 92 credits will be awarded the UG diploma if, in addition, they complete one vocational 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.

**3- year UG Degree:** Students who wish to undergo a 3-year UG programme will be awarded UG Degree in

the Major discipline after successful completion of three years, securing 132 credits and satisfying the minimum credit requirement as given in Table 1.

**4- year UG Degree (Honours):** A four-year UG Honours degree in the major discipline will be awarded to those who complete a 4-year degree programme with 180 credits and have satisfied the credit requirements as given in Table 1.

**4-year UG 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 180 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).

### 7.3. Credit hours for different types of Courses

The workload relating to a course is measured in terms of credit hours. A credit is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester (minimum 15 weeks).

Each course may have only a lecture component or a lecture and tutorial component or a lecture and practicum component or a lecture, tutorial, and practicum component, or only practicum component. For example, a three-credit lecture course in a semester means three one-hour lectures per week with each one-hour lecture counted as one credit. In a semester of 15 weeks duration, a three-credit lecture course is equivalent to 45 hours of teaching. Required contact hours to earn credits will be as follows:

**Table 6: Contact hours for different types of courses**

Nature of Work	Course Credits	Contact hours per week	Contact hours per semester (15 weeks)
Lecture	01	01	15
Tutorial per paper	01	01	15
Practical, Seminar, internship, field practice/ project, or community engagement, etc.	01	02	30

A course can have a combination of lecture credits, tutorial credits, and practicum credits. For example, a 4-credit course with three credits assigned for lectures and one credit for practicum shall have three 1-hour lectures per week and one 2-hour duration field-based learning/project or lab work, or workshop activities per week. In a semester of 15 weeks duration, a 4-credit course is equivalent to 45 hours of lectures and 30 hours of practicum. Similarly, a 4-credit course with 3-credits assigned for lectures and one credit for tutorial shall have three 1-hour lectures per week and one 1-hour tutorial per week. In a semester of 15 weeks duration, a four-credit course is equivalent to 45 hours of lectures and 15 hours of tutorials.

The following types of courses/activities constitute the programmes of study. Each of them will require a specific number of hours of teaching/guidance and laboratory/studio/workshop activities, field-based learning/projects, internships, and community engagement and service.

**8. Programme Structure:**

**Integrated B. Com-M.Com 5 Year Programme:** A Ten Semester programme consisting of Discipline Specific Courses (DSC), Skill Enhancement Courses (SEC), Multidisciplinary Courses (MDC) and Value Added Courses (VAC)

**Table 7: Courses and Credits Scheme for UG/UG (Hons)/ UG (Hons with Research)**

Level	Semester	Discipline Specific Courses (DSC)		Minor/Vocational Courses		Skill Enhancement Courses (SEC)		Ability Enhancement Courses (AECC)		Multidisciplinary Courses (MDC)/ Practicum Courses		Value Added Courses (VAC)		Total Credits	Minimum credits Required
		No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits	No. of Courses	Total Credits		
I	I	3	12	1	2	1	3	1	2	1	3	1	2	24	48+4*=52
	II	3	12	1	2	1	3	1	2	1	3	1	2	24	
II	III	3	12	1	4	1	3	1	2	1	3			24	92+4*=96
	IV	3	12	1	4			1	2			1	2	20	
III	V	3	12	1	4	1	4*							20	132
	VI	3	12	2	8									20	
IV	VII	5	20	1	4									24	180
	VIII	5	20	1	4									24	
Total		<b>24</b>	<b>112</b>	<b>9</b>	<b>32</b>	<b>4</b>	<b>13</b>	<b>4</b>	<b>8</b>	<b>3</b>	<b>9</b>	<b>3</b>	<b>6</b>	<b>180</b>	
OR															
IV**	VII	5	20	1	4									24	180
	VIII	2	8	1	4	1	12							24	
<b>Fifth Year</b>															
	<b>Semester</b>	Core		Elective		Practicum		Seminar/VAC						22	224
V	<b>IX</b>	DSC-M1 4 Credits DSC-M2 4 Credits DSC-M3 4 Credits	12	DSC-M4 4 Credits	04	DSC-M5 4 Credits	04	2 Credits							
V	<b>X</b>	DSC-M6 4 Credits DSC-M7 4 Credits DSC-M8 4 Credits	12	DSC-M9 4 Credits	04	DSC-M10 4 Credits	04	2 Credits						22	

OR

V	IX	DSC-M1 4 Credits DSC-M2 4 Credits DSC-M3 4 Credits	12	DSC-M4 4 Credits	04	DSC-M5 4 Credits	04	2 Credits						22	224
V	X	DSC-M6 4 Credits DSC-M7 4 Credits	08	Projects/Dissertation 12 Credits			12	2 Credits						22	

\*Exit option:

- i) Students exiting the programme after second semester and securing 52 credits including 4 credits of summer internship of 4-6 weeks will be awarded UG Certificate in Commerce.  
ii) Students exiting the programme after fourth semester and securing 96 credits including 4 credits of summer internship of 4-6 weeks will be awarded UG Diploma in the Commerce.

NSQF Level	Name of Programme	Credits
I	Under Graduate Certificate in Commerce	with 52 Credits
II	Under Graduate Diploma in Commerce	with 96 credits
III	Bachelor of Commerce	with 132 credits
IV	Bachelor of Commerce (Honours)	with 180 credits
IV**	Bachelor of Commerce (Honours with Research)	with 180 credits
V	M.Com	With Credits 224

\*\* With Honours with Research

**Table 8: Credit Point Table for UG/5-Year Integrated UG-PG Programme (Interdisciplinary): Scheme D**

Sr. No.	Courses	Credits earned after						
		First year	Second year	Third year	Fourth year	Fourth year (Hons with research)	Fifth year	
1	Discipline Specific Course (DSC)	24	48	72	112	100	152	140
2	Minor Course (MIC) including Vocational Courses	4	12	24	32	32	32	32
3	Multidisciplinary Courses (MDC)	6	9	9	9	9	9	9
4	Ability Enhancement Courses (AEC)	4	8	8	8	8	8	8
5	Skill Enhancement Courses (SEC)	6	9	9	9	9	9	9
6	Value Added Courses (VAC)	4	6	6	6	6	6	6
7	Internship	4*	4*	4	4	4	4	4

8	Research					12		12
9	Seminar/Value Added Course/Open Elective/ Employability & Entrepreneurship Skills Course						4	4
	<b>Total</b>	<b>52</b>	<b>96</b>	<b>132</b>	<b>180</b>	<b>180</b>	<b>224</b>	<b>224</b>

\*added in case of exit from programme

Note for Table:

- i. Discipline Specific Courses (DSC), Minor courses (MIC) including vocational (VOC), Ability Enhancement Courses (AEC), Value Added Courses (VAC), Multidisciplinary Courses (MDC), Core courses, Elective courses and Practicum Course of this programme.
- ii. A student will study AEC, VAC, MDC and Minor (Vocational) Courses from the respective pools of the courses offered by the Department duly approved by the University.
- iii. A student will opt for MDC from the course/subject which is different from the discipline of major and minor subjects and should also be different from the courses undergone at the senior secondary level (Class XII).
- iv. A student of UG/UG-PG programme (Interdisciplinary) will be offered UG Hons. Programme in the fourth year offered by the Department. However, if the student gets 7.5 CGPA then the student may opt UG Hons. With Research programme in the fourth year offered by the Department.
- v. The fifth year is a PG programme (one-year) in that discipline offered by the Department.

**Table 9: Curriculum and Credit Framework for Bachelor of Commerce (B.Com) Scheme: D**

Semester	Discipline- Specific Courses (DSC)	Minor(MIC)/ Vocational (VOC)	Multi disciplinary courses(MDC)	Ability Enhancement courses(AEC)	Skill Enhancement Courses(SEC)/ Internship /Dissertation	Value-Added Courses (VAC)	Total Credits
I	DSC - A1 @ 4 credits	MIC1 @ 2 credits	MDC1 @ 3 credits	AEC1 @ 2 credits	SEC1@ 3 credits	VAC1 @ 2 credits	24
	DSC - B1 @ 4 credits						
	DSC - C1 @ 4 credits						
II	DSC - A2 @ 4 credits	MIC2 @ 2 credits	MDC2 @ 3 credits	AEC2 @ 2 credits	SEC2 @ 3 credits	VAC2 @ 2 credits	24
	DSC - B2 @ 4 credits						
	DSC - C2 @ 4 credits						
Students exiting the programme after second semester and securing 52 credits including 4 credits of summer internship will be awarded UG Certificate in the relevant Discipline /Subject							
III	DSC - A3 @ 4 credits	MIC3 @ 4 credits	MDC3 @ 3 credits	AEC3 @ 2 credits	SEC3@ 3 credits	-----	24
	DSC - B3 @ 4 credits						
	DSC - C3 @ 4 credits						
IV	DSC - A4 @ 4 credits	MIC4(VOC)@ 4 credits	-----	AEC4 @ 2 credits	-----	VAC3 @ 2 credits	20
	DSC - B4 @ 4 credits						
	DSC - C4 @ 4 credits						
Students exiting the programme after fourth semester and securing 96 credits including 4 credits of summer internship will be awarded UG Diploma in the relevant Discipline /Subject							
V	DSC - A5 @ 4 credits	MIC5(VOC) @ 4 credits	-----	-----	Internship @4 credits#	-----	20
	DSC - B5 @ 4 credits						
	DSC - C5 @ 4 credits						
VI	DSC - A6 @ 4 credits	MIC6 @ 4 credits MIC7(VOC)@ 4 credits	-----	-----	-----	-----	20
	DSC - B6 @ 4 credits						
	DSC - C6 @ 4 credits						
Students will be awarded 3-year UG Degree with major in the relevant Discipline /Subject upon securing 132 credits.							
VII *	DSC - H1 @ 4 credits	MIC8 @ 4 credits	-----	-----	-----	-----	24
	DSC - H2 @ 4 credits						
	DSC - H3 @ 4 credits						
	DSC - H4 @ 4 credits						
	DSC - H5 @ 4 credits						
VIII* (4yr UG Hon.)	DSC - H6 @ 4 credits	MIC9 @ 4 credits	-----	-----	-----	-----	24
	DSC - H7 @ 4 credits						
	DSC - H8 @ 4 credits						
	DSC - H9 @ 4 credits						
	DSC - H10 @ 4 Credits						
VIII* (4yr UG Hon. with Research)	DSC - H6 @ 4 credits	MIC9 @ 4 credits	-----	-----	Research project/ Dissertation@ 12 credits	-----	24
	DSC - H7 @ 4 credits						
	-----						
	-----						
	-----						
						<b>Total</b>	<b>180</b>
IX (PG )	DSC - H11 @ 4 credits					Seminar @ 4 credits	22
	DSC - H12 @ 4 credits						
	DSC - H13 @ 4 credits						
	DSC - H14 @ 4 credits						
	DSC - H15 @ 4 Credits						
X (PG )	DSC - H16 @ 4 credits						22
	DSC - H17 @ 4 credits						



	DSC – H18 @ 4 credits						
	DSC – H19 @ 4 credits						
	DSC – H20 @ 4 Credits						
						<b>Total</b>	<b>224</b>

Or

IX (UG Hon. With Research)	DSC – H8 @ 4 credits	Projects/Dissertation 12 Credits				Seminar @ 2 credits	22
	DSC – H9 @ 4 credits						
	DSC – H10 @ 4 credits						
	DSC – H11 @ 4 credits						
	DSC – H12 @ 4 Credits						
X (UG Hon. With Research)	DSC – H13 @ 4 credits	Projects/Dissertation 12 Credits				Seminar @ 2 credits	22
	DSC – H14 @ 4 credits						
						<b>Total</b>	<b>224</b>

\*Student should select one major discipline (Out of A, B, or C studied during first three years of UG Programmes) in which he/she wishes to pursue Honors. This framework is subject to modification as per UGC guidelines at the University level. The universities may decide to offer the Honors degree Programmes subject to the fulfillment of credit point table #Four credits of internship earned by a student during summer internship after 2nd semester or 4th semester will be counted in 5th semester of a student who pursue 3 year UG Programmes without taking exit option.

## 9. Curricular Components of the Undergraduate Programmes:

The curriculum includes courses in language, skill, environmental education, India comprehension, digital and technological solutions, health and wellness, yoga education, sports and fitness, and more. It also includes courses from major streams, minor streams, and other disciplines.

- a.) **Disciplinary/ Interdisciplinary Major:** A student's major would give them the opportunity to study a specific subject or field in depth. The major would provide the opportunity for a student to pursue in-depth study of a particular subject or discipline. Students may be allowed to change major within the broad discipline at the end of the second semester by giving her/him sufficient time to explore interdisciplinary courses during the first year. Advanced-level disciplinary/interdisciplinary courses, a course in research methodology, and a project/dissertation will be conducted in the seventh semester. The final semester may comprise seminar presentation, preparation, and submission of project report/dissertation. The project work/dissertation will be on a topic in the disciplinary programme of study or an interdisciplinary topic.
- b.) **Disciplinary/ Interdisciplinary Minor:** Courses from disciplinary or interdisciplinary minors, as well as skill-based courses related to a chosen vocational education programme, will be available to students. Students who complete a sufficient number of courses outside of their intended major can pursue a minor in that field or in the selected interdisciplinary field. After completing a variety of courses in the second semester, students can declare their preferred minor and vocational stream.
- c.) **Vocational Education and Training:** In addition to imparting theoretical and practical knowledge, the undergraduate programme will incorporate vocational education and training to impart skills. A minimum of 12 credits will be awarded to students in the "Minor" stream of vocational education and training. These credits may be related to the student's preferred major or minor or choice of the student. These classes will be helpful in locating employment for students who drop out before finishing the programme.
- d.) **Multidisciplinary courses:** All UG students are required to undergo 3 introductory- level courses relating to any of the broad disciplines given below. These courses are intended to broaden the intellectual experience and form part of liberal arts and science education. Students are not allowed to choose or repeat courses already undergone at the higher secondary level (12th class) or opted as major and minor stream under this category.
  - **Life Sciences:** Biochemistry, Biotechnology, Botany, Bioinformatics, Medical Biotechnology, Environmental Sciences, Food Technology, Forensic Sciences, Genetics, Microbiology, Zoology, Chemistry and other Life & Natural Sciences and other Natural Science disciplines are among the foundational courses that students can choose from.

- **Physical Sciences:** Chemistry, Physics, Mathematics, Computer Sciences, Statistics, Energy and Environmental Sciences and other Physical Science disciplines are among the foundational courses that students can choose from. The courses in this category will assist students in utilizing and putting techniques and tools into use in both their major and minor fields. Training in applications languages like STATA, SPSS, Tally, and other programming languages like Python could be a part of the class. When it comes to data analysis and the use of quantitative tools, the fundamental courses in this category will be beneficial to science and social science.
  - **Commerce and Management:** The courses cover topics like Accounting, Commerce, Business Studies, Human Resource Management, Finance, Production & operations International Business, Business Economics, E – Business, Travel & Tourism Management Financial institutions, Financial Technology, Data Science, English, Sociology, Psychology and other areas.
  - **Arts, Humanities and Social Sciences:** Through courses in the social sciences like Economics, History, Geography, Sanskrit, Music, Visual Arts, Political science, Psychology, Sociology, Defense Studies, English, Hindi, Public Administration, Library Sciences, Journalism, Mass Media and Communication among others, students will be able to comprehend people and their social behavior, society, and country. Survey methods and India-specific large-scale databases will be taught to students. History, archaeology, comparative literature, the arts and creative expressions, creative writing and literature, language(s), philosophy, and other related fields are just a few examples of courses that fall under the heading "humanities," as well as courses that are related to the humanities that are taught across disciplines.
  - **Interdisciplinary Studies:** Taking courses in interdisciplinary fields like Environmental Sciences, Yoga Sciences, Gender Studies, Political Economy and  
  
Development, Global Environment & Health, Cognitive Science, International Relations, Political Economy and Development, Sustainable Development, and so on will help the learners to understand society.
- e.) **Language Enhancement Courses:** Students must demonstrate proficiency in English and a Modern Indian Language (MIL), with an emphasis on their language and communication skills, in order to graduate. The primary objective of the classes is to assist students in developing and demonstrating fundamental linguistic skills like critical reading, expository writing, and academic writing. These skills help students understand the significance of language as a medium for knowledge and identity, as well as how to express their ideas in a clear and coherent manner. They would enable students to become familiar with the cultural and intellectual heritage of the chosen MIL and English languages, in addition to providing students with a reflective understanding of the complexity and structure of the language and literature related to both languages. The courses will also place an emphasis on the development and enhancement of skills like communication and the capacity for discussion and debate.
- f.) **Skills Enhancement Courses (SEC):** By giving students practical knowledge, hands-on experience, soft skills, etc., these courses aim to improve students' employability. The universities may design courses based on the needs of the students and the resources at its disposal.

**g.) Value-Added Courses (VAC) Common to All UG Students**

**Understanding India:** The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among student- teachers of the Indian knowledge systems, the Indian education system, and the roles and obligations of teachers to the nation in general and to the school/community/society. The course will attempt to deepen knowledge about and understanding of India's freedom struggle and of the values and ideals that it represented to develop an appreciation of the contributions made by people of all sections and regions of the country, and help learners understand and cherish the values enshrined in the Indian Constitution and to prepare them for their roles and responsibilities as effective citizens of a democratic society.

**Environmental science/education:** The course seeks to equip students with the ability to apply the acquired knowledge, skills, attitudes, and values required to take appropriate actions for mitigating the effects of environmental degradation, climate change, and pollution, effective waste management, conservation of biological diversity, management of biological resources, forest and wildlife conservation, and sustainable development and living. The course will also deepen the knowledge and understanding of India's environment in its totality, its interactive processes, and its effects on the future quality of people's lives. **Digital and technological solutions:** Courses in cutting-edge areas that are fast gaining prominences, such as Artificial Intelligence (AI), 3-D machining, big data analysis, machine learning, drone technologies, and Deep learning with important applications to health, environment, and sustainable living that will be woven into undergraduate education for enhancing the employability of the youth.

**Health & Wellness, Yoga education, sports, and fitness:** Course components relating to health and wellness seek to promote an optimal state of physical, emotional, intellectual, social, spiritual, and environmental well-being of a person. Sports and fitness activities will be organized outside the regular institutional working hours. Yoga education would focus on preparing the students physically and mentally for the integration of their physical, mental, and spiritual faculties, and equipping them with basic knowledge about one's personality, maintaining self-discipline and self-control, to learn to handle oneself well in all life situations. The focus of sports and fitness components of the courses will be on the improvement of physical fitness including the improvement of various components of physical and skills-related fitness like strength, speed, coordination, endurance, and flexibility; acquisition of sports skills including motor skills as well as basic movement skills relevant to a particular sport; improvement of tactical abilities; and improvement of mental abilities. The Universities may introduce other innovative value-added courses relevant to the discipline or common to all UG programmes.

**h.) Summer Internship/Apprenticeship:** key aspect of the new UG programme is induction into actual work situations. All students will also undergo internships / Apprenticeships in a firm, industry, or organization

or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Student will be provided with opportunities for internships with local industry, business organizations, health and allied areas, local governments (such as panchayats, municipalities), Parliament or elected representatives, media organizations, artists, crafts persons, and a wide variety of organizations so that students may actively engage with the practical side of their learning and, as a by-product, further improve their employability. Students who wish to exit after the first two semesters will undergo a 4-credit work-based learning/internship during the summer term in order to get a UG Certificate.

- **Community engagement and service:** The curricular component of ‘community engagement and service’ seeks to expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline.
  - **Field-based learning/Minor Project:** The field-based learning/minor project will attempt to provide opportunities for students to understand the different socio-economic contexts. It will aim at giving students exposure to development-related issues in rural and urban settings. It will provide opportunities for students to observe situations in rural and urban contexts, and to observe and study actual field situations regarding issues related to socioeconomic development. Students will be given opportunities to gain a first-hand understanding of the policies, regulations, organizational structures, processes, and programmes that guide the development process. They would have the opportunity to gain an understanding of the complex socio-economic problems in the community, and innovative practices required to generate solutions to the identified problems. This may be a summer term project or part of a major or minor course depending on the subject of study.
- i.) **Research Project/Dissertation:** Students choosing a 4-Year Bachelor’s degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. The students are expected to complete the Research Project in the eighth semester. The research outcomes of their project work may be published in peer-reviewed journals or may be presented in conferences /seminars or may be patented.

**Other Activities:** This component will include participation in activities related to National Service Scheme (NCC), National Cadet Corps (NCC), adult education/literacy initiatives, mentoring school students, and other similar activities.

**Additional Seats:** The HEIs may create 10% additional seats over and above the sanctioned strength to accommodate the request for a change of major. Any unfilled or vacant seats may be filled with those seeking a change of Major. Preference will be given to those who have got highest CGPA with no re-appear in the first year.

**j.) Levels of Courses**

- i. **Foundation or introductory courses (First Year):** These courses will focus on foundational theories, concepts, perspectives, principles, methods, and procedures for deciding the subject or discipline of interest. These courses will impart general education required for the advanced studies. These courses will expose students to the different fields of study will lay the foundation for higher-level course work.
- ii. **Intermediate-level courses (Second Year):** These courses will include subject-specific courses to fulfill the credit requirements for minor or major areas of learning.
- iii. **Higher-level courses (Third Year):** These courses will be of disciplinary/interdisciplinary area of study are required for majoring for the award of a degree.
- iv. **Advanced courses (Fourth Year):** These courses will include lecture courses with practicum, research methodology, advanced laboratory experiments / software training, research projects, hands-on-training, internship/apprenticeship projects at the undergraduate level.

**10. Programme and course learning outcomes:**

Individual programmes of study will have defined learning outcomes which must be attained for the award of a specific certificate/diploma/degree. Course learning outcomes are specific to the learning for a given course of study related to a disciplinary or interdisciplinary/multi-disciplinary area. Course-level learning outcomes must be aligned to programme learning outcomes. The achievement by students of course-level learning outcomes leads to the attainment of the programme learning outcomes.

**11. Learning Assessment:**

A variety of assessment methods that are appropriate to a given disciplinary/subject area and a programme of study will be used to assess progress toward the course/programme learning outcomes. Priority will be accorded to formative assessment. Evaluation will be based on continuous assessment, in which sessional work and the terminal examination will contribute to the final grade. Sessional work will consist of class tests, mid-semester examination(s),

homework assignments, etc., as determined by the faculty in charge of the courses of study. Progress towards achievement of learning outcomes will be assessed using the following: time-constrained examinations; closed-book and open-book tests; problem-based assignments; practical assignment laboratory reports; observation of practical skills; individual project reports (case-study reports); team project reports; oral presentations, including seminar presentation; viva voce interviews; computerized adaptive assessment, examination on demand, modular certifications, etc.

**The proportion of external and internal assessment in any course shall be preferably 70%:30%. However, this proportion may slightly vary depending upon the credits of course concerned.**

## 12. Letter Grades and Grade Points:

The Semester Grade Point Average (SGPA) is computed from the grades as a measure of the student's performance in a given semester. The SGPA is based on the grades of the current term, while the Cumulative GPA (CGPA) is based on the grades in all courses taken after joining the programme of study.

The HEIs may also mention marks obtained in each course and a weighted average of marks based on marks obtained in all the semesters taken together for the benefit of students.

**Table 10: Marks, Letter Grade and Grade Points**

Marks (%)	Letter Grade	Grade Point
> 85	O(outstanding)	10
> 75 to 85	A+(Excellent)	9
> 65 to 75	A(Very good)	8
> 55 to 65	B+(Good)	7
> 50 to 55	B(Above average)	6
> 40 to 50	C(Average)	5
40	P (Pass)	4
Less than 40	F(Fail)	0
	Ab(Absent)	0

### Computation of SGPA and CGPA

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- The SGPA is the ratio of the sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$SGPA (S_i) = \frac{\sum(C_i \times G_i)}{\sum C_i}$$

Where  $C_i$  is the number of credits of the  $i^{\text{th}}$  course and  $G_i$  is the grade point scored by the student in the  $i^{\text{th}}$  course.

**Table 11: Example for Computation of SGPA**

Semester	Course	Credit	Letter Grade	Grade point	Credit Point (Credit x Grade)
I	Course 1	3	A	8	3X8= 24
I	Course 2	4	B+	7	4X7= 28
I	Course 3	3	B	6	3X6= 18
I	Course 4	3	O	10	3X 10 =30
I	Course 5	3	C	5	3X5= 15

I	Course 6	4	B	6	4X6= 24
		20			139
	<b>SGPA</b>				139/20= <b>6.95</b>

- ii. The Cumulative Grade Point Average (CGPA) is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

where  $S_i$  is the SGPA of the  $i^{\text{th}}$  semester and  $C_i$  is the total number of credits in that semester.

**Table 12: Example for Computation of CGPA**

Semester1	Semester2	Semester3	Semester4	Semester5	Semester6
Credit:21 SGPA:6.9	Credit:22 SGPA:7.8	Credit:25 SGPA:5.6	Credit:26 SGPA:6.0	Credit:26 SGPA:6.3	Credit:25 SGPA:8.0
CGPA= <b>6.73</b> (21 x6.9+22x7.8+25x5.6+26 x6.0+26x6.3+25 x8.0)/145					

The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

**Transcript:** University will issue a transcript for each semester as well as a cumulative transcript that reflects performance across all semesters based on the recommendations made above regarding letter grades, grade points, and SGPA and CCPA.



13. Course Structure for Semester –I & II

Guru Jambheshwar University of Science and Technology, Hisar-125001, Haryana  
(‘A+’ NAAC Accredited State Govt. University)  
Integrated M Com (5 Years) Programme

Table 13: Course structure for Semester-I

Semester I											
Domain	Course Title		Course Code	Credits	Lecture	Tutorials*	Practical	Internal Marks	External marks	Practical marks	Total Marks
Discipline Specific Courses (DSC)	DSC-1	Fundamentals of Commerce	24BCM0101T	4	3	1	0	30	70	0	100
	DSC-2	Basic Accounting	24BCM0102T	4	3	1	0	30	70	0	100
	DSC-3	Micro Economics	24BCM0103T	4	3	1	0	30	70	0	100
Minor/ Vocational Courses (MIC)	MIC-1	Business Mathematics	24MIC0103T	2	2	0	0	15	35	0	50
Multidisciplinary Courses (MDC)	MDC-I	Choose from pool of MDC**	If only Theory	3	2	1	0	25	50	0	75
			If Practical	3	2	0	2	15	35	25	
Ability Enhancement Courses (AEC)	AEC-I	हिन्दी भाषा का व्याकरणिक ज्ञान	24AEC0102T	2	2	0	0	15	35	0	50
Skill Enhancement Courses (SEC)	SEC-I	Choose from pool of SEC		3	2	0	2	15	35	25	75
Value Added Courses (VAC)	VAC-I	Choose from pool of VAC		2	1	1	0	15	35	0	50
<b>Total</b>				<b>24</b>							<b>600</b>

Note- student have to choose one subject (Theory/Theory + Practical) subject from the pool of the University Multidisciplinary Courses offered by UTD

\*\*A student will opt for multidisciplinary course from the subject which is different from the discipline. Student are not allowed to choose or repeat courses already undergone at the higher secondary level (12<sup>th</sup> class) or opted as major and minor discipline under this category provided further that if a multidisciplinary course across. The discipline cannot be offered by the department/institute/college, due to its constraints and available resources, then

- I) MDC can be opted out of MOOCs through SWAYAM
- II) MDC can be completed out of online courses offered by Guru Jambheshwar University of Science and Technology, Hisar

**Table 14: Course structure for Semester-II**

Semester II											
Domain	Course Title		Course Code	Credits	Lecture	Tutorials	Practical	Internal Marks	External marks	Practical Marks	Total Marks
Discipline Specific Courses (DSC)	DSC-4	Fundamentals of Management	24BCM0201T	4	3	1	0	30	70	0	100
	DSC-5	Advanced Accounting	24BCM0202T	4	3	1	0	30	70	0	100
	DSC-6	Macro Economics	24BCM0203T	4	3	1	0	30	70	0	100
Minor/ Vocational Courses (MIC)	MIC-2	Computer Applications in Business	24MIC0203T	2	1	1	0	15	35	0	50
Multidisciplinary Courses (MDC)	MDC-2	Choose from pool of MDC for Scheme D**	If only Theory	3	2	1	0	25	50	0	75
			If Practical	3	2	0	2	15	35	25	
Ability Enhancement Courses (AEC)	AEC-2	English for effective Communication-I	24AEC0101T	2	1	1	0	15	35	0	50
Skill Enhancement Courses (SEC)	SEC-2	Choose from pool of SEC for Scheme D		3	2	0	2	15	35	25	75
Value Added Courses (VAC)	VAC-2	Choose from pool of VAC (Table 1)		2	1	1	0	15	35	0	50
<b>Total</b>				<b>24</b>							<b>600</b>

Note- student have to choose one subject (Theory/Theory + Practical) subject from the pool of the University Multidisciplinary Courses offered by UTD

\*\*A student will opt for multidisciplinary course from the subject which is different from the discipline. Student are not allowed to choose or repeat courses already undergone at the higher secondary level (12<sup>th</sup> class ) or opted as major and minor discipline under this category provided further that if a multidisciplinary course across. The discipline cannot be offered by the department/institute/college, due to its constraints and available resources, then

- I) MDC can be opted out of MOOCs through SWAYAM
- II) MDC can be completed out of online courses offered by GJUS&T, Hisar

**Exit Option:** Any student opting for exit option after first year will get **Undergraduate Certificate in Commerce**, provided he/she completes 48 Credits of first two semesters and additional 4 credits of summer training report (100 External Marks) based on summer training of 4-6 weeks undertaken in a business organization. Thus, he/she will be eligible to exit the course with the said 52 Credits. In addition, the summer internship report would be evaluated by external expert from panel approved by UGBOS of Haryana School of Business (HSB), GJUS&T, Hisar. Furthermore, the credits of summer internship report would be included/mention in the **Undergraduate Certificate in Commerce** as follow:

Course code	Nomenclature of the course	Category	Internal Marks	External Marks	Practical /Viva-Voce Marks	Total Marks	Credits
24BBA0205I	Summer Internship Report	Internship	-	100*	-	100	4

\*The summer internship report would be evaluated by external expert from panel approved by UGBOS of Department of Commerce, GJUS&T, Hisar.

**Table 15: Commerce (MDC, MIC, SEC, VAC and AEC) Scheme and Syllabus**

<b>(MDC)</b>					
Course Code	Nomenclature	1 <sup>st</sup> Semester	Course Code	Nomenclature	2 <sup>nd</sup> Semester
24MDC0109T	Fundamentals of Commerce	Credits -03	24MDC0209T	Personal Finance	Credits -03
<b>(MIC)</b>					
Course Code	Nomenclature	1 <sup>st</sup> Semester	Course Code	Nomenclature	2 <sup>nd</sup> Semester
24MIC0103T	Business Mathematics	Credits -02	24MIC0203T	Computer Applications in Business	Credits -02
<b>(SEC)</b>					
24SEC0109T	Computerized Accounting	Credits -03	24SEC0209T	GST Return Filing	Credits -03
<b>(VAC) (refer Table 2)</b>					
24VAC0105T	Indian Ethos in Commerce	Credits -02	24VAC0105T	Indian Ethos in Commerce	Credits -02
24VAC0101T	Environmental Studies-I	Credits 02	24VAC0101T	Environmental Studies-I	Credits 02
<b>(AEC)</b>					
24AEC0102T	हिन्दी भाषा का व्याकरणिक ज्ञान	Credits -02	24AEC0101T	English for Effective Communication-I	Credits -02

**Table 16: Pool of Value Enhancement courses (VAC)**

<b>Semester I</b>		<b>Semester II</b>	
<b>VAC-1</b>		<b>VAC -2</b>	
<b>Course Code</b>	<b>Nomenclature of Course</b>	<b>Course Code</b>	<b>Nomenclature of Course</b>
24VAC0105T	Indian Ethos in Commerce	24VAC0101T	Environmental Studies-I
24VAC0101T	Environmental Studies-I	24VAC0105T	Indian Ethos in Commerce
<b>50% of students of 1<sup>st</sup> semester of Department/College/Institute will be offered a course on Indian Ethos in Commerce and the remaining 50% will be offered course on Environmental Studies</b>		<b>The students, who have taken Indian Ethos in Commerce course in the Ist Semester, will study a course on Environmental Studies and Vice-Versa.</b>	

# **SEMESTER-I**

## Integrated BCom-MCom (5 Years) Programme

---

### Course Title: Fundamentals of Commerce

Course Code: **24BCM0101T**

**60 Hrs (4 Hrs /week)**

**Credits: 4**

**Exam Time: 3 Hrs**

**External Marks : 70**

**Internal Marks : 30**

**Total Marks: 100**

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

**Course Objective:** This course aims to teach students basic concepts of business. This course introduces students to the world of business including human resources, marketing, financial management and business environment.

#### Unit – I

**15 Hrs**

Introduction to Commerce: nature and importance of commerce, types of industry, trade and auxiliaries to trade, difference between trade, business and industry; business ethics; Business Environment: importance, types.

#### Unit – II

**15 Hrs**

Forms of Business Organisations: sole proprietorship, partnership firm, Hindu undivided family, cooperative societies, company, family business, start-ups, small businesses, public, private and global enterprises, e-business.

#### Unit – III

**15 Hrs**

Financial Management: concept, role, objectives, financing decisions, sources of finance, financial planning- concept and importance, fixed capital and working capital, Investment Avenues: Capital market and money markets and its instruments, features and uses.

#### Unit-IV

**15 Hrs**

Marketing Management: concept, functions and philosophies, marketing mix and its elements; Human Resource Management: manpower planning, recruitment, selection, training and development. (Only Introductory)

**Course Outcomes:**

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

CO1: Understand the basic concepts of business, marketing, finance and human resource management

CO2: Differentiate between different forms of business organisations.

CO3: Develop financing strategies for effective management of the business.

CO4: Evaluate the current business environment and develop strategies.

**Suggested Readings (Latest Editions):**

1. Kotler, P. & Kelle K. L. Marketing Management, Pearson.
2. Dessler G. & Varkkey, B. Human Resource Management, Pearson
3. Khan, M.Y. & Jain, P. K. Financial Management, McGraw Hill.
4. Tulsian, P.C. & Pandey V. Business Organisation and Management, Pearson.
5. Chandra, P. Financial Management: Theory and Practice, McGraw Hill

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Integrated BCom-MCom (5 Years) Programme

---

### Course Title: Basic Accounting

**Course Code 24BCM0102T**

**60 Hrs (4 Hrs /week)**

**Credits: 4**

**Exam Time: 3 Hrs**

**External Marks : 70**

**Internal Marks : 30**

**Total Marks: 100**

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

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

#### Unit 1

**15 Hrs**

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

#### Unit-II

**15 Hrs**

Accounting Cycle- Meaning and Process, Journal: Meaning, features and Proforma, Analyzing and journalizing of business transactions, Opening and Closing Entries. Ledger: Meaning and features, Ledger Posting and Balancing of Accounts. Subsidiary books: meaning, objectives and types. Preparation of Cashbook. Meaning, objectives and preparation of Trial Balance

#### Unit-III

**15 Hrs**

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

#### Unit-IV

**15 Hrs**

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

**Suggested Readings (Latest Editions):**

1. Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi
2. Maheshwari, S.N., Maheshwari, S.K. & Maheshwari, S.K. Advanced Accountancy (Volume I) Eleventh Edition (2017) Vikas Publishing House Pvt.Ltd.



3. P.C. Tulsian – Financial Accounti, S.Chand and Sons.

4. Gupta R.L. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi

**Course Learning Outcomes:**

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

CO1: Describe meaning and basic principles of accounting.

CO2: Know the process and cycle of accounting.

CO3: Help in understanding the various methods of depreciation and detection and rectification of errors.

CO4: Build the ability to prepare and interpret the final accounts of profit & non-profit organizations.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Integrated BCom-MCom (5 Years) Programme

---

### Course Title: Micro Economics

Course Code: 24BCM0103T

**60 Hrs (4 Hrs /week)**

**Credits: 4**

**Exam Time: 3 Hrs**

**External Marks : 70**

**Internal Marks : 30**

**Total Marks: 100**

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

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

#### Unit-I

**15 Hrs**

**Introduction:** Economics, types and significance. Basic concepts: scarcity and choice, production possibility curve and the central problems of the economy.

**Demand and Supply:** The concept of demand and demand function, law of demand, Elasticity of Demand, the concept of supply and supply function, the law of supply and Supply

#### Unit-II

**15 Hrs**

**Consumer Theory:** Cardinal utility theory, the concept of utility, the law of diminishing marginal utility, derivation of demand curve from marginal utility schedule, the law of equi- marginal utility.

**Ordinal Utility Analysis:** The concept of ordinal utility, meaning of an indifference curve, marginal rate of substitution, properties of indifference curves, budget equation or budget line and consumer 's equilibrium.

#### Unit-III

**15 Hrs**

**Production:** Concepts, average and marginal products, total, average and marginal curves and the Law of Variable Proportions: Returns to a factor, isoquants, properties of isoquants, returns to scale: economies and diseconomies of scale.

**Cost and Revenue:** The concept of costs, cost functions- short run and long run, theory of cost in the short run, short-run cost curves and long-run cost curves.

#### Unit-IV

**15 Hrs**

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

**Suggested Readings (Latest Editions):**

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

**Course Learning Outcomes:**

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

CO1: Know about the various basic concepts of economics and understand the demand, supply concepts and their elasticities.

CO2: Understanding the concept of indifference curves and analysing consumer behaviour using ordinal ranking.

CO3: Know about the production functions and its inputs, cost and revenue concepts and the equilibrium situation for a firm.

CO4: Analyse the different types of markets structures, their characteristics and how it can be helpful for decision making in various Business.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Integrated BCom-MCom (5 Years) Programme

---

### Course Title: Business Mathematics

Course Code: **24MIC0103T**

**30 Hrs (2 Hrs /week)**

**Credits: 2**

**Exam Time: 2 Hrs**

**External Marks : 35**

**Internal Marks : 15**

**Total Marks: 50**

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

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

#### Unit-I

**15 Hrs**

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

#### Unit-II

**15 Hrs**

**Arithmetical Progression** – General term, Sum of finite numbers, Arithmetic mean; Geometrical Progression -  $n^{\text{th}}$  term of G.P., Sum of first  $n$  terms, Sum to infinity, Geometric mean. Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Matrices: Definition of matrix; Types of matrices; Algebra of matrices; Determinants: Properties of determinants. Annuity, Compound Interest.

#### Suggested Readings (Latest Editions):

1. Zameeruddin Qazi, Khanna V. K., Bhambri S. K.: Business Mathematics, Vikas Publication.
2. Goel Ajay, GoelAlka: Mathematics and Statistics, Taxmann's Publication
3. Allen R.G.D.: Basic Mathematics; Macmillan, New Delhi.

4. Dowling E. T.: Mathematics for Economics; Sihaum Series, McGraw Hill, London.
5. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
6. Kapoor, V. K.: Business Mathematics; S.Chand& Sons, Delhi.

**Course Learning Outcomes:**

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

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

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

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

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

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Course Title: Fundamentals of Commerce

Course Code: 24MDC0109T

45 Hrs (3 Hrs /week)

Credits: 3

Exam Time: 2.5 Hrs

External Marks : 50

Internal Marks : 25

Total Marks: 75

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

**Course Objective:** This course aims to teach students basic concepts of business. This course introduces students to the world of business including human resources, marketing, financial management and business environment.

### Unit – I

15 Hrs

Introduction to Commerce: nature and importance of commerce, types of industry, trade and auxiliaries to trade, difference between trade, business and industry; business ethics; Business Environment: importance, types.

### Unit – II

15 Hrs

Forms of Business Organisations: sole proprietorship, partnership firm, Hindu undivided family, cooperative societies, company, family business, start-ups, small businesses, public, private and global enterprises, e-business.

### Unit – III

15 Hrs

Financial Management: concept, role, objectives, financing decisions, sources of finance, financial planning-concept and importance, fixed capital and working capital, Investment Avenues: Capital market and money markets and its instruments, features and uses.

### Course Outcomes:

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

CO1: Understand the basic concepts of business, marketing, finance and human resource management

CO2: Differentiate between different forms of business organisations.

CO3: Develop financing strategies for effective management of the business.

CO4: Evaluate the current business environment and develop strategies.

### Suggested Readings (Latest Editions):

1. Kotler, P. & Keller K. L. Marketing Management, Pearson.
2. Dessler G. & Varkkey, B. Human Resource Management, Pearson
3. Khan, M.Y. & Jain, P. K. Financial Management, McGraw Hill.
4. Tulsian, P.C. & Pandey V. Business Organisation and Management, Pearson.

5. Chandra, P. Financial Management: Theory and Practice, McGraw Hill

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Integrated BCom-MCom (5 Years) Programme

---

**Course Title: Computerized Accounting**

Course Code: **24SEC0109T**

**45 Hrs (3 Hrs /week)**

**Credits: 3**

**Exam Time: 2.5 Hrs**

**External Marks : 50**

**Internal Marks : 25**

**Total Marks: 75**

Note: The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting seven questions in all. The first question will be compulsory consisting of five short questions covering the entire syllabus consisting of 2.5 marks each. In addition, six more questions (each question may be of 2-3 parts) will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt four questions in all selecting one question from each unit including the compulsory Question No. 1. The maximum time allotted for the external examination is 2.5 hours.

Course Objectives: The primary objective of this course is to provide students with practical knowledge and skills for computer applications in business. This course will cover the essentials of Tally ERP 9, Payroll system, and compliance, ensuring that students can manage the software regarding the accounting used in the business effectively.

### Unit I

**15 Hrs**

Introduction: installation of Tally, ERP9 – Licensing configurations – Tally Vault Password – Security Control in Tally, ERP9 – Splitting Company Data – Backup and Restore. Accounting: voucher entry, budget, cost center, balance sheet, profit and loss account.

### Unit II

**15 Hrs**

Inventory: stock item, sales order, purchase order, delivery note, rejection out. Computerized Tax Liability Calculation. Currency, debit note, credit note, interest calculation. Kinesics, Proxemics, Paralanguage; Impact of culture on communication.

### Unit III

**15 Hrs**

Payroll: Salary Accounting – Introduction to Payroll – Payroll Masters – Payroll Vouchers – Overtime Payment – Gratuity – Advanced Payroll Transactions Basic Salary, Overtime, Bonus, Gratuity, Loan, ESI, Provident Fund, Pension, Commission.

Practical: The candidates should be able to make journal entries, ledger, trial balance and balance sheet and record, other business operations on computerized accounting software, such as Tally, ERP (Latest Version)..

#### **Suggested Readings (latest editions):**

1. Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB Publications, New Delhi.
2. A.K. Nadhavi, K.K. Nadhavi, Tally Instant Reference (Accounts. Inventory, Advanced), BPB Publications, New Delhi.
3. Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing & Inventory), BPB Publications, New Delhi.
4. A.K. Nadhavi, Managing VAT with Tally 9 (Taxation), BPB Publications, New Delhi.
5. A.K. Nadhavi, K.K. Nadhavi, Implementing Tally Payroll, BPB Publications, New Delhi.



**Course Learning Outcomes:**

At the end of the course, the students would be able to:

CO1: Students will be able to understand the basics and structure of Tally and related software

CO2: Students will acquire skills to maintain payrolls and accounts in ledger.

CO3: Students will develop the capability to maintain balance sheet and profit and loss account.

CO4: Students will gain knowledge about payroll and salary structure.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

**Course Title: Indian Ethos in commerce**

**Course Code: 24VAC0105T**

**30 Hrs (2 Hrs /week)**

**Credits: 2**

**Exam Time: 2 Hrs**

**External Marks : 50**

**Internal Marks : 15**

**Total Marks: 35**

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

**Course Objectives** The primary objective of this course is to provide students with ethics and values in business. Various committees on corporate governance. They will learn work ethics and managing the stress on work place. They will be able to learn social values

**Unit-I**

**15 Hrs**

Business Ethics: Introduction, Business Ethics and Commerce, Business Ethics and Moral Obligations; Corporate Social Responsibility; Corporate Governance; Report of the Kumar Mangalam Birla Committee on Corporate Governance; Role of Media in Ensuring Corporate Governance; Environmental Concerns and Corporations.

**Unit-II**

**15 Hrs**

Ethical Issues related with Advertisement and Marketing; Secular versus Spritual Values in Management, Work Ethics, Stress at Workplace. Indian Ethos: Values and Ethics; Requisites for Ethics Globally.

**Suggested Readings (Latest Editions):**

- 1.R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill
2. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
3. Chakraborty, S.K.: Management by Values, Oxford University Press 1991.
4. Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010
5. Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
6. Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
7. Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009

**Course Learning Outcomes:**

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

1. CO1: Students will be able to understand the basics of Indian ethos in business.
2. CO2: Students will acquire the values related to the ethical conduct of business.
3. CO3: Students will develop the capability to maintain the work ethics.
4. CO4: Students will gain knowledge about relevance of values in business and management.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

# **SEMESTER-II**

## Integrated BCom-MCom (5 Years) Programme

---

### Course Title: Fundamentals of Management

Course Code: 24BCM0201T

60 Hrs (4 Hrs /week)  
Credits: 4  
Exam Time: 3 Hrs

External Marks : 70  
Internal Marks : 30  
Total Marks: 100

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

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

#### Unit-I

15 Hrs

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

#### Unit-II

15 Hrs

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

#### Unit-III

15 Hrs

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

#### Unit-IV

15 Hrs

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

**Suggested Readings (Latest Editions):**

1. Robbins, S.P., Coulter, M.A. & Long, L. Management, Pearson.
2. Koontz, H. & Weihrich, H. & Cannice V. M. Essentials of Management, McGraw Hill.
3. Stoner, J.A. F., Freeman, R. E. & Glibert, D. R. Management, Pearson.
4. Tripathi, P.C. & Reddy P.N. & Bajpai A. Principles of Management, McGraw Hill.
5. Rao, V.S. P. & Krishna V.H. Management: Text and Cases, Excel Books.
- 6.

**Course Outcomes:**

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

- CO1: Understand the fundamental concepts of management and the management approaches.
- CO2: Illustrate the basic functions of management to ensure smooth and efficient running of in modern day business.
- CO3: Identify common barriers to effective communication for better functioning of business
- CO4: Evaluate the effectiveness of different controlling techniques.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Integrated BCom-MCom (5 Years) Programme

---

### Advanced Accounting

**Course Code : 24BCM0202T**

**60 Hrs (4 Hrs /week)**

**Credits: 4**

**Exam Time: 3 Hrs**

**External Marks : 70**

**Internal Marks : 30**

**Total Marks: 100**

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

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

#### Unit-I

**15 Hrs**

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

#### Unit-II

**15 Hrs**

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

#### Unit-III

**15 Hrs**

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

#### Unit-IV

**15 Hrs**

**Consignment Account:** Meaning, features, need for and importance of consignment, Preparation of accounts of consignment. Valuation of Losses and Stock.

**Suggested Readings (Latest Editions):**

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

**Course Learning Outcomes:**

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

CO1: Know the meaning of partnership, hire purchase system and consignment.

CO2: Understand the meaning and valuation of Goodwill.

CO3: Maintain the books of accounts for the partnership at the time of restructuring as well as at the time of dissolution.

CO4: Prepare the consignment account and branch accounts.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak



## Integrated BCom-MCom (5 Years) Programme

---

### Course Title: Macro Economics

**Course Code: 24BCM0203T**

**60 Hrs (4 Hrs /week)**

**Credits: 4**

**Exam Time: 3 Hrs**

**External Marks : 70**

**Internal Marks : 30**

**Total Marks: 100**

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

**Course Objectives:** To make the students understand the basic concepts and theories of macro- economics.

#### **Unit-I**

**15 Hrs**

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

#### **Unit-II**

**15 Hrs**

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

#### **Unit-III**

**15 Hrs**

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

#### **Unit-IV**

**15 Hrs**

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

#### **Suggested Readings (Latest Editions):**

1. Burda, Michael, and Wyplosz. *Macroeconomics A European Text*. Oxford University Press, Oxford.
2. Dornbusch, Rudiger, and Stanley. Fischer. *Macroeconomics*. McGraw-Hill.

3. Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
4. Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
5. Salvatore, Dominick. International Economics, Wiley.

**Course Outcomes:**

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

CO1: Understand the nature and scope of Macroeconomics and measurement of National Income.

CO2: Develop an understanding of Classical macroeconomics, Say's law of market, Keynes model of income determination and Consumption function.

CO3: Develop an understanding to manage the business cycle phases and inflation consequences.

CO4: Develop an understanding about the monetary analysis and welfare economics

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Integrated BCom-MCom (5 Years) Programme

---

**Course Title: Computer Applications in Business**

**Course Code: 24MIC203T**

**30 Hrs (2 Hrs /week)**

**Credits: 2**

**Exam Time: 2 Hrs**

**External Marks : 50**

**Internal Marks : 15**

**Total Marks: 35**

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

**Course Objectives:** - To make the students understand the basics of computers and its applications and inculcate essential computer skills particularly related to MS Office..

### **Unit-I:**

**15 Hrs**

Introduction to Computer, Characteristics of Computers; Evolution of Computers; Basic Components of a Computer, Their Functions, and Inter-relation; Computer Languages; Types of Computer Systems: Personal-Micro, Mini, Mainframe, and Super Computer. Introduction to Cyber Security. Data Storage: Primary Storage, Secondary Storage; Input and Output Devices.

### **Unit-II**

**15 Hrs**

Operating System: Introduction to Operating System; Types of Operating Systems; Word Processor: Meaning and Applications. Communication: Concept of Data Communication and Network Topology Basics of MS Office: MS Word, MS Excel, MS PowerPoint, Usage and Applications, SEO and its implementation.

**Suggested Readings (Latest Editions):**

1. Sinha, P. K.: Computer Fundamentals, BPB Publications.
2. Raja, R.: Fundamentals of Computer, Prentice Hall Publication.
3. Dhunna, M., & Dixit J.B.: Information Technology in Business Management, University Science Press New Delhi.
4. Gill N.S.: Computer Network, Krishna Publishing House, New Delhi
5. Douglas, E. Comer: Computer Network and Internet. Pearson Publication

**Course Learning Outcomes:**

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

CO1: Understand the basic of macroeconomics concepts and understand their importance for commerce and business.

CO2: Gain insight about the national income, its limitations and challenges.

CO3: Know the different phases of the business cycle, their determinants and its effect of different sectors of the economy.

CO4: Understand the concepts of Value of money and its application in commerce and business.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Course Title: Personal Finance

Course Code: 24MDC0209T

45 Hrs (3 Hrs /week)

Credits: 3

Exam Time: 2.5 Hrs

External Marks : 50

Internal Marks : 25

Total Marks: 75

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

**Course Objective:** *The main objective of this course is to make students learn the various aspects of personal finance.*

### Unit – I

15 Hrs

Personal Finance: Meaning and importance. Financial planning: meaning, process and role of financial planner. Risk profiling: client data analysis, life cycle, wealth cycle. Asset allocation: Strategic, Tactical, Fixed and Flexible.

### Unit – II

15 Hrs

Risk Management: Meaning, process and importance. Distinguish between risk assessment, risk management and risk avoidance. Assessment of requirement of Health Insurance, Life Insurance and General Insurance

### Unit-III

15 Hrs

Investment Management: meaning and importance. Investment avenues: equity, debt, gold, real estate, mutual funds, exchange traded funds. Portfolio management: meaning, construction,

### Course Outcomes:

*At the end of the course, the students would be able to:*

**CO1:** Students will be able to describe the different concepts of personal finance.

**CO2:** Students will be able to explain the risk profiling

**CO3:** Students will be able to demonstrate the skills in selecting financial products.

**CO4:** Students will be able to examine the different financial products according to their risk profile.

**Suggested Readings (Latest Editions):**

1. Kapoor Jack R, Personal Finance, The McGraw-Hill companies.
2. Huang. Stanley S C and Randall, Maury R., Investment Analysis and Management. Allyn and Bacon.
3. Gaungully, Ashok, Insurance Management, New Age Publishers, New Delhi.
4. Ahuja, G K & Gupta Ravi, Systematic Approach to Income Tax, Allahabad, Bharat Law House.
5. Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak

## Integrated BCom-MCom (5 Years) Programme

---

### Course Title: GST Return Filing

Course Code: 24SEC0209T

30 Hrs (2 Hrs /week)

Credits: 2

Exam Time: 2 Hrs

External Marks : 35

Internal Marks : 15

Total Marks: 50

**Note:** The examiner is required to cover all course outcomes framed for a particular course in a balanced manner while setting five questions in all. The first question will be compulsory consisting of **five** short questions covering the entire syllabus consisting of 3 **marks** each. In addition, four more questions (consisting of 10 marks each) will be set comprising two questions from each unit. Wherever possible, the examiner may give a case study that will be equal to one question only. The students shall be required to attempt three questions in all selecting one question from each unit including the compulsory Question No. 1. The maximum time allotted for the external examination is **2** hours.

**Course Objectives:** The primary objective of this course is to provide students with practical knowledge and skills for filing GST returns as per the current Indian tax laws. This course will cover the essentials of GST law, return filing processes, and compliance, ensuring that students can manage real-world GST filing scenarios effectively.

#### Unit I

15 Hrs

**GST Overview:** Concept, features, and significance of GST; **GST Structure:** CGST, SGST, IGST, and UTGST; Understanding of Input Tax Credit (ITC) and Reverse Charge Mechanism (RCM); **GST Registration:** Process, eligibility, documents required, and threshold limits; **GST Forms & Types:** GSTR-1, GSTR-3B, GSTR-9 (Annual Return), and GSTR-4 (for composition dealers).

#### Unit II

15 Hrs

**Filing of GST Returns:** GSTR-1 Filing: Outward supplies of goods/services, GSTR-3B Filing: Summary return for tax payment, Annual Return (GSTR-9): Steps, eligibility, and reconciliation. **Understanding ITC Reversal & Reconciliation:** How to deal with discrepancies between GSTR-2A/2B and GSTR-3B.

**Suggested Readings (Latest Editions):**

1. Goods and Services tax(G.S.T.) by H.C. Mehrotra V.P. Agarwal, 2020
2. Handbook of GST procedure, commentary and Rates by Rakesh Garg, Sandeep Garg. 2021
3. V.S Datey – *GST Ready Reckoner*.
4. Vineet Sodhani – *GST Manual with GST Law Guide*.
5. A Complete Guide on GST Refunds by Bimal Jain & Isha Bansal.
6. Goods and Services Tax (GST): *How to Meet Your Obligations* by CA Vineet Sodhani.

**Course Learning Outcomes:**

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

CO1: Students will be able to understand the basics and structure of GST and how it operates in India.

CO2: Students will acquire skills to register businesses under GST.

CO3: Students will develop the capability to file GST returns (GSTR-1, GSTR-3B, GSTR-9) for businesses.

CO4: Students will gain knowledge about compliance, penalties, and the audit process in GST filing.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak



**Course Title: Indian Ethos in Commerce**

**Course Code: 24VAC0105T**

**30 Hrs (2 Hrs /week)**

**Credits: 2**

**Exam Time: 2 Hrs**

**External Marks : 35**

**Internal Marks : 15**

**Total Marks: 50**

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

**Course Objectives** The primary objective of this course is to provide students with ethics and values in business. Various committees on corporate governance. They will learn work ethics and managing the stress on work place. They will be able to learn social values

**Unit-I**

**15 Hrs**

Business Ethics: Introduction, Business Ethics and Commerce, Business Ethics and Moral Obligations; Corporate Social Responsibility; Corporate Governance; Report of the Kumar Mangalam Birla Committee on Corporate Governance; Role of Media in Ensuring Corporate Governance; Environmental Concerns and Corporations.

**Unit-II**

**15 Hrs**

Ethical Issues related with Advertisement and Marketing; Secular versus Spritual Values in Management, Work Ethics, Stress at Workplace. Indian Ethos: Values and Ethics; Requisites for Ethics Globally.

**Suggested Readings (Latest Editions):**

- 1.R Nandagopal, Ajith Sankar RN: Indian Ethics and Values in Management, Tata Mc Graw Hill
2. Chakraborty, S.K.: Foundation of Managerial Work-Contributions from Indian Thought, Himalaya Publication House, Delhi 1998
3. Chakraborty, S.K.: Management by Values, Oxford University Press 1991.
4. Nandagopal, Ajith Shankar, Indian Ethos and Values in Management, Tata Mc Graw Hill, 2010
5. Khandelwal Indian Ethos and Values for Managers, Himalaya Publishing House, 2009
6. Biswanath Ghosh, Ethics In Management and Indian Ethos, Vikas Publishing House, 2009
7. Joseph Des Jardins, An Introduction to Business Ethics , Tata Mc Graw Hill, 2009

**Course Learning Outcomes:**

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

CO1: Students will be able to understand the basics of Indian ethos in business.

CO2: Students will acquire the values related to the ethical conduct of business.

CO3: Students will develop the capability to maintain the work ethics.

CO4: Students will gain knowledge about relevance of values in business and management.

**Mapping of CO with PO**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1						
CO2						
CO3						
CO4						

S= Strong M=Medium W=Weak