

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-144

Title of the Course: Business Documentation

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

<b>Pre-requisites for the Course:</b>	Nil
<b>Course Objectives:</b>	Objectives of the Course are: 1. To enhance business document presentation skills. 2. To improve competence in business correspondence and documentation. 3. To acquaint learners with skills of business report writing.
<b>Content:</b>	<b>Unit 1: Business Document Presentation</b> Business, commercial and managerial vocabulary- terms used in trade, business plans/ proposals, presenting business plans, multimedia corporate presentations; Use of digital platforms in business documentation and communication; Document sharing and collaborative working; Privacy and data security issues in business documentation <b>15 hours</b>
	<b>Unit 2: Business Correspondence and Documentation (Practical)</b> Letter writing, presentation, inviting quotations, sending quotations, placing orders, sales letters, claim and adjustment letters; Job application letter, preparing the resume; Social and public relations correspondence; Drafting simple contracts and deeds; Legal documentation for bank transactions; Property documentation; Contract of employment; Memorandum, inter- office memo, notices, note-sheet, agenda, minutes; Creating, storing/ archiving and retrieving folders/ documents. <b>30 hours</b>
	<b>Unit 3: Report Writing (Practical)</b> Format of a report; Steps in report writing; Identify the types of reports; Inserting visuals such as tables, diagrams and charts in report; Citations and References; File Management. <b>30 hours</b>
<b>Pedagogy:</b>	Lectures, Presentations, Case study, Role Play, Seminars

<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>1. Raman, M., &amp; Sharma, S. (2015). Technical Communication - Principles and Practice (Third ed.). Delhi: Oxford University Press.</li> <li>2. Sharma, R.C. &amp; Krishna, M. (2017). Business Correspondence and Report Writing (Fifth ed.). Tata McGraw Hill Publishing Company Limited.</li> <li>3. Sinha, K. K (2012). Business Communication (fourth ed.). Galgotia Publishing Co., Karol Bagh, New Delhi.</li> <li>4. Pal, R. &amp; Korlahalli, J. S. (2012). Essentials of Business Communications. (First ed.). Sultan Chand &amp; Sons.</li> <li>5. Taylor, S. (2012) Model Business Letters, Emails and Other Business Documents (7th ed.), FT Publishers.</li> <li>6. Shinley, T. (2016) Communication for Business (fourth ed.). Pearson Education.</li> <li>7. Khanna, J. K. (2013). Documentation and Information-Services, Systems &amp; Techniques. (Fifth ed.) Y.K. Publishers.</li> </ol>
<b>Course Outcomes:</b>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Demonstrate business document presentation skills.</li> <li>2. Display competence in business correspondence.</li> <li>3. Display competence in business documentation.</li> <li>4. Prepare business reports.</li> </ol>

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-142

Title of the Course: Business Mathematics I

Number of Credits: 03 (1T+2P)

Effective from AY: 2023-24

<b>Pre-requisites for the Course:</b>	Elementary Mathematics	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To provide mathematical literacy and foundations in concepts of Mathematics necessary in the areas of Economics, Finance, Commerce and Management 2. To demonstrate modelling of descriptive problems into mathematical formulae for solving business problems. 3. To enable learners to integrate acquired knowledge and skills with practical problems in Economics.	
<b>Content:</b>	<b>Unit 1: Mathematics of Finance</b> <ul style="list-style-type: none"><li>Ratio, Proportions, Percentage</li><li>Simple Interest, Compound Interest</li><li>Annuity</li></ul>	<b>5 hours</b>
	<b>Unit 2: Set Theory and Solutions of Algebraic Equations</b> <ul style="list-style-type: none"><li>Sets: Definition, Representation, Types of sets, Operations on Sets, Power set, De Morgan's laws.</li><li>Relations and Functions, Domain, Co-domain, Range</li><li>Quadratic Equations</li></ul>	<b>5 hours</b>
	<b>Unit 3: Calculus</b> <ul style="list-style-type: none"><li>Derivatives and its applications: Definition, Computational formulae, Algebra of derivatives, derivatives of composite functions. Increasing/decreasing functions, Maxima and Minima. (Definition and Interpretation)</li><li>Integration and its applications: Definition, standard forms, Algebra of integration, Integration by parts, definite integrals.</li></ul>	<b>5 hours</b>
	<b>Practicals</b> List of Practical (Each practical of two hours each) UNIT I <ul style="list-style-type: none"><li>Ratio</li><li>Proportions</li><li>Work and Time</li><li>Unit conversion (SI to metric, metric to SI)</li><li>Discounts</li><li>Profit and Loss</li><li>Compound Interest (compounded annually, half-yearly, quarterly, monthly)</li><li>EMI using interest on reducing balance and flat interest rate</li><li>Future value</li><li>Present value</li></ul>	<b>60 hours</b>

	<p>UNIT II</p> <ul style="list-style-type: none"> <li>• Venn diagram</li> <li>• Principle of inclusion and exclusion</li> <li>• Graph of a function</li> <li>• Roots of quadratic equation</li> <li>• Numerical Solution of Algebraic Equations: <ul style="list-style-type: none"> <li>• Bisection method</li> <li>• Regula-Falsi method</li> <li>• Newton-Raphson method</li> </ul> </li> </ul> <p>UNIT III</p> <ul style="list-style-type: none"> <li>• Cost/ Demand/ Revenue, Marginal Cost/ Demand/ Revenue</li> <li>• Elasticity of demand, supply</li> <li>• Increasing/decreasing functions <ul style="list-style-type: none"> <li>○ Maxima and minima</li> <li>○ Area under a curve</li> <li>○ Consumer Surplus</li> <li>○ Producer's Surplus</li> </ul> </li> <li>• Numerical Differentiation using: <ul style="list-style-type: none"> <li>○ Newton's Forward difference</li> <li>○ Backward difference method</li> <li>○ Divided difference method</li> </ul> </li> <li>• Numerical Integration using: <ul style="list-style-type: none"> <li>○ Trapezoidal rule</li> <li>○ Simpson's one-third formula</li> <li>○ Weddle's formula</li> </ul> </li> </ul> <p>Practicals using softwares like GeoGebra for interactive sessions is encouraged. Additional workshops on these softwares are recommended.</p>	
<b>Pedagogy:</b>	Lectures, Practicals	
<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>1. Clendenen, G., &amp; Salzman, S. (2015). Business Mathematics (Global Edition), Pearson Education.</li> <li>2. Sharma, J. K. (2014). Business Mathematics: Theory and Applications (Ane's Student Edition), Lakshi Publishers.</li> <li>3. Dikshit, A., &amp; Jain, J. K. (2009). Business Mathematics, Himalaya Publishing House.</li> <li>4. Sastry, S. S. (2012). Introduction to Numerical Analysis (Fifth Edition), Prentice Hall India Learning Pvt. Ltd.</li> <li>5. Cain, J., &amp; Emeritus, R. C. (2000). Mathematics for Business Careers (Fifth Edition), Pearson Education.</li> <li>6. Eugene, D., &amp; Lerner, J. (2009). Schaum's Outline of Basic Business Mathematics (Second Edition), McGraw-Hill Education.</li> <li>7. Hilderbrand, F. B. (2003). Introduction to Numerical Analysis (Second Edition), Dover Publications Inc.</li> <li>8. Robert, B., &amp; Zima, P. (2011). Schaum's Outline of Mathematics of Finance (Second Edition), McGraw Hill Education.</li> </ol>	

<b>Course Outcomes:</b>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"><li>1. Solve problems in the areas of business calculus, simple and compound interest account, loan and consumer credit.</li><li>2. Undertake necessary computations for problems of interest, annuities and perpetuities, capitalized cost, depletion allowances, stocks and bonds.</li><li>3. Evaluate and select financial arrangements which are best for a consumer.</li><li>4. Demonstrate and use calculus in the areas of Commerce, Economics and Finance.</li></ol>
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Name of the Programme: BCom

Course Code: ENG-151

Title of the Course: Communicative English: Spoken and

Written Number of Credits: 02

Effective from AY: 2023-24

<b>Pre-requisites for the Course:</b>	Interest in improving spoken and written English skills	
<b>Course Objectives:</b>	<ul style="list-style-type: none"><li>● To listen, understand and convey information</li><li>● To listen and respond appropriately to the contributions of others</li><li>● To understand others and present facts, ideas and opinions</li><li>● To articulate experience and express what is thought, felt and imagined</li><li>● To communicate clearly and fluently</li><li>● To use grammatically correct language</li><li>● To use a register appropriate to the audience and context</li></ul>	
<b>Content:</b>	<b>UNIT 1</b> <ul style="list-style-type: none"><li>● Verbal and non-verbal Skills: importance of pronunciation, enunciation, diction, articulation, intonation and body language.</li><li>● Group Discussion: persuasion, negotiation, leading and participating.</li><li>● Interview Skills: techniques of answering and conducting interviews.</li><li>● Delivering Speeches: balancing rhetoric and empathy to connect with the audience.</li></ul> <b>UNIT 2</b> <ul style="list-style-type: none"><li>● Communication through Letters: cover letters, letters of goodwill, complaint letters and invitation letters.</li><li>● Email Correspondence: components, format, attachments, content and language.</li><li>● Writing Reports: format and steps.</li><li>● Drafting Speeches: special occasion, motivational, informative, and extemporaneous.</li></ul>	<b>(15 hours)</b>          <b>(15 hours)</b>
<b>Pedagogy:</b>	Topics to be taught using interactive teaching and the workshop method.	
<b>References/Readings:</b>	<ul style="list-style-type: none"><li>● Beebe, S. A., &amp; Beebe, S. J. <i>Public Speaking: An audience centered approach</i>. 8<sup>th</sup> ed, 2012</li><li>● Hancock, Mark. <i>English Pronunciation in Use</i>. Cambridge UP, 2003 onwards.</li><li>● Krishna Mohan and N. P. Singh. <i>Speaking English Effectively</i>. Macmillan India Ltd ISBN: 0333925521</li><li>● Loughheed, Lin. <i>Business Correspondence: A Guide to Everyday Writing</i>. Longman, 2003.</li><li>● Murphy, Raymond. <i>Murphy's English Grammar</i>. Cambridge UP.</li><li>● Vyas Manish A., Yogesh L. Patel. <i>Tasks for the English Classroom</i>. Macmillan, 2012.</li><li>● Online Resource – The homepage of NATE (National Association of Teaching English) while a national British association, has many resources which are in effect international. Series: English Writing Frames – Copiable books. Could be used in used in conjunction with any language/Communication skills course. A systematic resource, with step-by-step practical exercises and photocopyable frames to practice with.</li></ul>	

**Course  
Outcomes:**

On completion of the course, the student will be able to do the following:

- Elicit and show respect for the views of others as well as be culturally sensitive.
- Display emotional stability and self-confidence.
- Apply critical thinking skills through decision-making and problem-solving.
- Demonstrate effective written communication for an intended purpose and audience that follows genre/disciplinary conventions that reflect

Name of the Programme: Bachelor of Commerce (Honors)  
 Course Code: COM-100 Title of the Course: Financial Accounting  
 Number of Credits: 04  
 Effective from AY: 2023-24

<b>Pre-requisites for the Course:</b>	Nil	
<b>Course Objectives:</b>	Objectives of the Course are: 1. To develop conceptual and practical knowledge of financial accounting. 2. To acquaint learners with skills of recording various kinds of business transactions. 3. To enable learners to prepare "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013. 4. To acquaint learners with the insights on recording transactions upon buying and selling of securities.	
<b>Content:</b>	<b>Unit 1: Accounting Fundamentals and Depreciation Accounting</b> Accounting Fundamentals: Accounting: Meaning, Need, Nature, Classification, Users of Accounting Information, Accounting Equation, Accounting Principles, Concepts and Conventions, Accounting Standards: Meaning and Need, Elementary knowledge of IFRS. Depreciation Accounting: Meaning, Causes, Need for providing depreciation, AS 6, Methods of Depreciation – Sinking Fund Method and Insurance Policy Method.	<b>15 hours</b>
	<b>Unit 2: Accounting from Incomplete Records</b> Single Entry System: Meaning, Features, Advantages, Limitations; Difference between Single Entry System and Double Entry System, Preparation of Trading, Profit & Loss Account and Balance Sheet under Conversion Method.	<b>15 hours</b>
	<b>Unit 3: Company Final Accounts</b> Preparation of "Statement of Profit and Loss" and "Balance Sheet" as per Schedule III of the Companies Act 2013.	<b>15 hours</b>
	<b>Unit 4: Investment Accounting</b> Meaning and types of investments- Fixed returns (Debentures and Bonds) and Fluctuating returns (Equity shares), AS-13 Accounting for investments, Ex-interest/dividend; Cum- interest/ Dividend transactions, Brokerage, Securities Transaction Tax and other expenses, purchase and sale of investment, Bonus shares and Rights Issue, Valuation of investment.	<b>15 hours</b>
<b>Pedagogy:</b>	Lectures, Discussions, Presentations, Case Studies, Assignments, Class Activities	
<b>Reference/ Readings:</b>	1. Anthony, R.N, Hawkins, D., Merchant, K. A., (2017). Accounting: Text and Cases (13th Ed). Mc Graw Hill Education. 2. Horngren, C.T. and Philbrick, D., (2017). Introduction to Financial Accounting (11 <sup>th</sup> Ed.), Pearson Education. 3. Monga, J.R., (2023). Financial Accounting: Concepts and Applications (34 <sup>th</sup> ed.). Mayur Paper Backs, New Delhi.	



4. Shukla, M.C., Grewal, T.S. and Gupta, S.C. (2017). Advanced Accounts. Vol.-I. (19<sup>th</sup> Ed.), S. Chand & Co., New Delhi.
5. Maheshwari, S.N., and. Maheshwari, S.K. (2022). Financial Accounting. (6<sup>th</sup> Ed.) Vikas Publishing House, New Delhi.
6. Goyal, B. K. and Tiwari, HN, (2021). Financial Accounting (6<sup>th</sup> Ed.), International Book House
7. Goldwin, Alderman and Sanyal (2016). Financial Accounting (2<sup>nd</sup> Ed), Cengage India Private Limited.
8. Tulsian, P.C. (2023). Financial Accounting (1<sup>st</sup> Ed.), S. Chand publishing.
9. Mukherjee, A., and Hanif, M. (2018) Modern Accountancy Vol.no. 1 & 2 (3rd Edition) McGraw Hill.
10. Compendium of Statements and Standards of Accounting (2023). The Institute of Chartered Accountants of India, New Delhi.

**Course  
Outcomes:**

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

**CO 1:** Explain the basic accounting concepts, conventions and accounting standards.

**CO 2:** Record various kinds of business transactions.

**CO 3:** Prepare the financial statements as per Companies Act, 2013.

**CO 4:** Prepare Investment Accounts for buying/selling of fixed/non-fixed interest-bearing securities.

Name of the Programme: UG General Education Programmes

Course Code: VAC-109

Title of the Course: Indian Economic Thought

Number of Credits: 02

Effective from AY: 2023-24

<b>Pre-requisites for the Course</b>	Nil	
<b>Course Objectives:</b>	1) To facilitate the economic thought in ancient India. 2) To familiarise students with the contribution of Indian Economic Thinkers and the relevance of their contribution.	
<b>Content</b>	<b>Module I: Economic Thought in Ancient India</b> Kautilya's Arthashastra: The economic functions of the State Wealth, Taxation and Pricing Policy, the Land System, Trade.	15 hours
	<b>Module II: Economic Thought at the time of Independence</b> (i) Dadabhai Naoroji – his Drain Theory, his views on the British Policy of Public Finance and Financial Administration. (ii) Mahadev Govind Ranade – his views on laissez-faire policy and protectionism. (iii) Romesh Chandra Dutt – causes of Indian Poverty, his measures for the removal of poverty in India. (iv) Gopal Krishna Gokhale – his views on public expenditure policy of the British – India Government. (v) Sir. M. Visveswaraya – his views on industrialisation and planned development of India. (vi) Mohandas Karamchand Gandhi – his views on village swaraj, swadeshi, use of machinery, the doctrine of trusteeship. (vii) Dr. B.R. Ambedkar – his views on currency money.	15 hours
<b>Pedagogy:</b>	Group Discussion, Class room Presentation, Case Studies, Quiz, Short Assignment.	
<b>References/ Readings:</b>	<b>Core reading</b> C1. R. N. Ghosh and Rama Ghosh, Concise History of Economic Thought. Himalaya Publishing House, 1999. C2. Ajit Dasgupta, A History of Indian Economic Thought, Routledge history of economic thought series, 1993 [E-book] Available: Taylor & Francis e-Library, 2002	
<b>Course Outcomes:</b>	1. To learn and discuss, how the economic thought has evolved over time. 2. To introduce & highlight before the students about Indian Economic Thinkers and their valuable contribution in the field of Economics. 3. Introducing students to the critical comparison of the contributions of the Indian Thinkers.	

Name of the Programme: Bachelor of Commerce (Honors)

Course Code: COM-111

Title of the Course: Principles and Practice of Management

Number of Credits: 04

Effective from AY: 2023-24

<b>Pre-requisites for the Course:</b>	Nil
<b>Course Objectives:</b>	<p>Objectives of the Course are:</p> <ol style="list-style-type: none"><li>1. To enable the learners to describe the competitive landscape of a company using Porter's five force model.</li><li>2. To acquaint the learners with skills to interpret the relevance of delegation and decentralization of authority in an organization.</li><li>3. To acquaint the learners to recognize the various needs of an individual using Maslow's Need-Hierarchy Theory.</li><li>4. To elucidate the principles and major techniques of control and apply the principles and techniques of coordination.</li></ol>
<b>Content:</b>	<p><b>Unit 1: Introduction to Management</b> <b>15 hours</b></p> <p>Management: Concept and Need, Managerial Functions - An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter's Five-forces' Model.</p>
	<p><b>Unit 2: Planning and Organising</b> <b>15 hours</b></p> <p>Types of Plan; Strategic planning - Concept, process, Importance and limitations; Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis); Decision-making: Process and Techniques; Perfect rationality and bounded rationality. Concept and process of organizing - An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organization Structure. Emerging types.</p>
	<p><b>Unit 3: Staffing and Leading</b> <b>15 hours</b></p> <p>Staffing: Concept of staffing, staffing process. b. Motivation &amp; Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectancy Theory. Leadership: Concept and importance; Leadership styles.</p>

	<p>Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.</p> <p><b>Unit 4: Control and Coordination</b>          Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Effective Control Systems. Coordination Concept, Importance, Principles and Techniques of Coordination, Concept of Managerial Effectiveness. Emerging issues in Management.</p>	<b>15 hours</b>
<b>Pedagogy:</b>	Lectures, Classroom discussions and Case study	
	<ol style="list-style-type: none"> <li>1. Tripathi, P. C. &amp; Reddy, P.N. (2010). Principles of Management (Fourth ed.). Tata Mc Graw Hill Education Pvt. Ltd., New Delhi.</li> <li>2. Chandan, J. S. (2004). Management, Theory &amp; Practice (Second ed.). Vikas Publishing House, New Delhi.</li> <li>3. Prasad, L. M. (2000). Principles and Practice of Management (Fifth ed.). Soutlan Chand &amp; Sons.</li> </ol>	
<b>Reference/ Readings:</b>	<ol style="list-style-type: none"> <li>4. Jain, V. (2010). Management Theory &amp; Practice (First ed.). International Book House, New Delhi.</li> <li>5. Prasad, M. (2008). Management Concepts &amp; Practices. (Fourth ed.). Himalaya Publishing House, Mumbai.</li> <li>6. Subba Rao, P., &amp; Venkatram T. K. (2010). Management Theory &amp; Practice (First ed.). Himalaya Publishing House, Mumbai.</li> <li>7. Moshal, B. S. (2009). Principles of Mangement (First ed.).Ane Books Pvt. Ltd., New Delhi.</li> <li>8. Barton, G., &amp; Thakur, H. (1997). Management Today, Principle &amp; Practice (First ed.). Tata Mc Graw Hill Publishing Co. Ltd., New Delhi.</li> </ol>	
<b>Course Outcomes:</b>	<p>After completion of this course, the learners will be able to:</p> <ol style="list-style-type: none"> <li>1. Describe the competitive landscape of a company using Porter's five force model.</li> <li>2. Interpret the relevance of delegation and decentralization of authority in an organization.</li> <li>3. Recognise the various needs of an individual using Maslow's Need-Hierarchy Theory.</li> <li>4. Eucidate the principles and major techniques of control and apply the principles and techniques of coordination.</li> </ol>	