

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Financial Accounting		
Course Code	B23-COM-101		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-1		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: - develop the understanding of theoretical framework of financial accounting, artificial intelligence and data analytics, accounting standards and accounting cycle. - prepare the financial statements of companies and apply the knowledge of depreciation accounting. - understand and prepare the accounts for the non-profit organizations and consignment accounts. - prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts.		
	5*.		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters - The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprise of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. About 40% questions should be numerical type. - Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.			
Unit	Topics		Contact Hours
I	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and		14

	conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	
II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	14
III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	16
IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and accounting treatment.	16
V*	----	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: • Gupta R. L. and Radhaswamy, M., Financial Accounting, Sultan Chand and Sons, New Delhi. • Hanif & Mukherjee., 2016. Financial Accounting. Tata McGraw Hill. • Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi. • Maheswari S. N. and Maheswari S. K.: Financial Accounting, Vikas Publishing House, Noida. • Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi.		

* Applicable for courses having practical component.

Session 2023-2024**Part-A Introduction**

Subject	Commerce		
Semester	I		
Name of the Course	Business Laws		
Course Code	B23-COM-102		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-2		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand the provisions of Indian Contract Act. 2. know the obligations of buyer and seller for making the business agreements and contracts. 3. apply skills to initiate entrepreneurial ventures as partnership and LLP. 4. understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology.		
	5*.		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.

Part-B Contents of the Course**Instructions for Paper Setters**

1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit.
2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.

Unit	Topics	Contact Hours
I	The Indian Contract Act,1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for	15

	breach of contract.	
II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	15
III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of liabilities of LLP and partners.	15
IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	15
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: • Aggarwal Rohini, <i>Mercantile & Commercial Laws</i>, Taxmann Allied Services (P) Ltd., New Delhi. • Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd. • Bulchandani, K.R., <i>Business Laws</i>, Himalaya Publishing House, New Delhi. • Datey, V.S., <i>Business and Corporate Laws</i>, Taxmann Publications, New Delhi. • Kapoor, N.D., <i>Business Law</i>, Sultan Chand & Sons, New Delhi. • Kuchhal, M.C., Kuchhal Vivek, <i>Business Legislation for Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi. • Tulsian, P.C., <i>Business Laws</i>, Tata McGraw Hill, New Delhi.		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Management		
Course Code	B23-COM-103		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-3		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts. 2. understand the utility and application of planning and organizing functions of management. 3. assimilate and use the concepts of delegation, decentralization and staffing in organization. 4. comprehend the concept and applications of leadership styles, and controlling practices in organizations.		
	5*.-----		
Credits	Theory	Tutorial	Total
	3	1	4
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters			
1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 14 marks each, having two questions from each unit. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.			
Unit	Topics		Contact Hours
I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art and profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science		15

	approach, systems approach and contingency approach; Emerging management concepts.	
II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, virtual organization.	15
III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, prerequisites of an effective control system, controlling techniques.	15
IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	15
V*	-	
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: • Basu, C, Business Organisation and Management, McGraw Hill Education. • Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi. • Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi • O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi. • Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications • Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.		

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Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	I		
Name of the Course	Business Mathematics-1		
Course Code	B23-COM-104		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M1		
Level of the course (As per Annexure-I)	100-199		
Pre-requisite for the course (if any)	NIL		
Course Learning Outcomes (CLO)	After completing this course, the learner will be able to: 1. understand set theory, logical statements and truth tables. 2. learn the logarithms and arithmetic and geometric progressions and their applications. 3. familiarize with the concepts of matrices and determinants. Learn to solve system of simultaneous linear equations. 4. have the conceptual knowledge of Compound interest, annuity, loan, debenture and sinking funds and attain skills to use these concepts in daily life.		
	5*.		
Credits	Theory	Tutorial	Total
	01	01	02
Internal Assessment Marks	15	-	15
End Term Exam Marks	35	-	35
Exam Time	3 Hrs.	-	3 Hrs.
Part-B Contents of the Course			
Instructions for Paper Setters 1. The examiner will set 9 questions in all covering the course learning outcomes (CLOs). Question No. 1 will be compulsory and comprises of seven parts of 1 marks each. Question Nos. 2 to 9 will carry 7 marks each, having two questions from each unit. About 40% questions should be numerical type. 2. Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.			
Unit	Topics		Contact Hours
I	Set Theory: Representation of sets, equivalent sets, power set, complement of a set. Venn Diagrams: Union and intersection of		8

	sets, De-Morgan's laws; Logical statements and truth tables.	
II	Logarithms: Laws of operation, log tables; Arithmetic and geometric progression.	7
III	Matrices and Determinants: Definition of a matrix, order, equality, types of matrices; Operations on matrices: Addition, multiplication and multiplication with a scalar and their simple properties. Determinant of a square matrix (upto 3x 3 order): Properties of determinants, minors, co-factors and applications of determinants in finding the area of triangle, adjoint and inverse of a square matrix, solutions of a system of linear equations by examples.	8
IV	Compound interest and annuities: Different types of interest rates, types of annuities, present value and amount of an annuity (including the case of continuous compounding), valuation of simple loans and debentures, problems related to sinking funds.	7
V*		
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: • Allen R.G.D., Basic Mathematics, Macmillan, New Delhi • D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons. • E. Don and J. Lerner (2009). Schaum outlines of Basic Business Mathematics, McGraw Hill. • Holden, Mathematics for Business and Economics, Macmillan India, New Delhi. • S.C. Gupta and V.K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand & Sons, Delhi.		

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