

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Computerized Accounting System*		
Course Code	B23-COM-201		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-4		
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: - understand the concept of computerized accounting and be familiar with accounting software. - create company ledger, vouchers in accounts software. - prepare financial statements in Tally. - comply with tax regulations – GST, Income Tax, etc.		
	5*. make journal entries, ledgers, trial balance, profit and loss account, balance sheet and records, other business operations on Computerized accounting software, such as Tally Prime (Latest Version).		
Credits	Theory	Practical	Total
	3	1	4
Internal Assessment Marks	20	10	30
End Term Exam Marks	50	20	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 comprises of seven parts of 2 marks each. Question Nos. 2 to 9 will carry 09 marks each, having two questions from each unit. - Students are required to attempt 5 questions in all, selecting one question from each unit and the compulsory question.			
Unit	Topics		Contact Hours
I	Computerized Accounting System: Concept, Tally Prime, installations of Tally Prime, licensing configurations; Tally vault password: Security		12

	control in Tally Prime, data backup and restore, export and import data, edit log feature in tally; Gateway of Tally.	
II	Company creation: Setup features, accounting features, configuration, shutting and deleting a company; Ledger creation: Creating single and multiple ledgers, altering, deleting and displaying ledger; Invoicing; Budgets; Cost centres; Interest calculations; Inventory: Stock items, purchase and sales orders processing, godowns.	11
III	Financial Statements: Profit & loss account, balance sheet; Bank reconciliation; Debit and credit note; Tally audit features; Printing features; Management Information System & different reports in tally.	11
IV	Income tax and GST in Tally Prime; TDS; TCS; Payroll in Tally: Introduction, salary accounting, payroll masters, payroll vouchers, gratuity, provident fund, ESI, payroll reports.	11
V*	Procedures to create a company, prepare a profit and loss account, prepare Balance sheet, show some entries of TDS and TCS, GST entries in Tally Payroll in Tally.	30
Suggested Evaluation Methods		
Internal Assessment: ➤ Theory: 20 Class Participation: 5 Seminar/Presentation/Assignment/Quiz/Class Test etc.: 5 Mid Term Exam:10 ➤ Practicum: 10 Class Participation: 5 Seminar/Demonstration/Viva Voce/Lab Records etc.: 5 Mid Term Exam:		End Term Exam
Part-C Learning Resources		
Recommended Books/E-Resources/LMS: • A.K. Nadhavi, Managing VAT with Tally 9 (Taxation), BPB Publications, New Delhi. • Ashok K. Nadavi, Tally Training Guide (Financial Accounting, Invoicing & Inventory), BPB Publications, New Delhi. • Ashok, K. Nadhavi, Kishor K. Nadhavi, Implementary Tally 9, BPB Publications, New Delhi. • Bansal Manoj, Computerized Accounting System, Sahitya Bhawan Publications. • Kavitha et. al., Computerized Accounting, Himalaya Publishing House. • Raman B.S. and Singh Ravi, Computerized Accounting System, EPBP Publication.		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Company Law		
Course Code	B23-COM-202		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-5		
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 concept of company as form of business organization, regulatory framework and the process of incorporation. 2. elaborate on important documents of the company and their operational usefulness. 3. understand the procedure of raising capital, knowing rights & duties of Directors and Company Secretary. 4. apply the understanding of the regulatory provisions relating to dividend decisions and winding up of the company.		
	5*.-		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03Hrs.
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	Company: Concept, characteristics, types; Conversion of private company into public company & vice versa; Incorporation of a company; Legal position of promoters; Pre-incorporation contracts.		14

II	Memorandum of Association: Clauses and alteration procedure, Doctrine of ultra vires; Articles of Association: Clauses and alteration; Doctrine of indoor management; Doctrine of constructive notice; Prospectus: Concept, types, contents and formalities of red herring & shelf prospectus, mis-statement and remedies, liabilities for misstatements in Prospectus.	16
III	Share capital: Types, issue and allotment of shares; Reduction of share capital; Board of Directors: Composition, legal position, qualification, appointment, powers, duties & liabilities and removal of directors; Company secretary: Role, appointment, duties, liabilities, rights and removal.	16
IV	Dividend: Types, factors affecting dividend decisions, Legal provisions, dividend practices prevalent in India; Winding up of a company: Reasons, modes, procedure and implications of winding up.	14
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: - Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, <i>Elements of Company Law</i>. Sultan Chand & Sons Pvt. Ltd. - Kapoor N.D., <i>Elements of Company Law</i>, Sultan Chand & Sons, New Delhi. - Majumdar, A.K. and Kapoor, G.K., <i>Company Law</i>, Taxmann Publications. - Ramaiya A., <i>Guide to the Companies Act</i>, Wadhwa & Co, Nagpur. - Ratan Nolakha, <i>Company Law and Practice</i>, Vikas Publications, New Delhi.		

* Applicable for courses having practical component.

Session 2023-2024			
Part-A Introduction			
Subject	Commerce		
Semester	II		
Name of the Course	Principles of Marketing		
Course Code	B23-COM-203		
Course Type: (CC/MCC/MDC/CCM/DSEC/VOC/DSE/PC/AEC/VAC)	CC-6		
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 basic concepts of marketing and assess the marketing environment. 2. analyse the consumer behaviour in the present scenario and marketing segmentation. 3. discover the new product development and factors affecting the price of a product in the present context. 4. understand the promotional and distribution strategies along with the recent developments in the field of marketing.		
Credits	Theory	Tutorial	Total
	03	01	04
Internal Assessment Marks	30	-	30
End Term Exam Marks	70	-	70
Exam Time	03 Hrs.		03 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	Marketing: Concept, nature, scope and importance; Evolution of Marketing; Understanding marketing in new perspectives; Marketing environment: Concept, importance; Micro environmental factors: Suppliers, marketing intermediaries, customers, competitors, public; Macro environmental factors: Demographic, economic, natural,		15

	technological, politico-legal and socio- cultural.	
II	Consumer behaviour: Concept, nature and importance, consumer buying decision process, factors Influencing consumer buying behaviour; Market segmentation: Concept, importance and bases; Target market selection; Positioning: Concept, importance and bases.	15
III	Product: Concept, importance and classification; Branding, Packaging and Labelling; Product life cycle; New product development; Pricing: Concept, significance, price determination, pricing methods, pricing policies and strategies.	15
IV	Promotion: Nature and importance; Advertising, personal selling, sales promotion and publicity/public relations; Factors affecting promotion mix decisions; Distribution: Concept, importance and types of distribution channels; Factors affecting choice of distribution channel; Retailing; Wholesaling. Overview of recent developments in marketing: Social marketing; Online marketing; Direct marketing; Green marketing; Relationship marketing.	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: • Grewal, Dhruv and Michael Levy; <i>Marketing</i>; Tata McGraw Hill. • Kumar Arun & Meenakshi N., <i>Marketing Management</i>, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition • Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit, <i>Marketing: Concepts and Cases. (Special Indian Edition).</i>, McGraw Hill Education • Philip Kotler, <i>Principles of Marketing</i>. Pearson Education. • Ramaswami, V.S. and Namakumari, S.; <i>Marketing Management</i>; MacMillan India Ltd. • Saxena Rajan, <i>Marketing Management</i>, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.		

* Applicable for courses having practical component.

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

Subject	Commerce		
Semester	II		
Name of the Course	Business Mathematics-II		
Course Code	B23-COM-204		
Course Type: (CC/MCC/MDC/CCM/ DSEC/VOC/DSE/PC/AEC/ VAC	CC-M2		
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 the knowledge to find derivatives simple functions related to commerce problems, attain skills to use application of derivatives in evaluating maxima and minima. 2. learn to find integration of simple functions related to commerce and economic problems, attain skills to use application of integration in business and commerce problems. 3. apply binomial theorem, learn the concept and applications of permutations and combinations. 4. learn the concept of Linear programming and formulation of linear programming problems related to business and commerce.		
	5*.		
Credits	Theory	Tutorial	Total
	01	01	02
Internal Assessment Marks	15	-	15
End Term Examination Marks	35	-	35
Examination Time	3Hrs	-	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	Differentiation; derivative of simple functions and other functions (excluding trigonometric functions) having applications in business studies; Maxima and minima of Revenue, Cost, Demand, Production, Profit functions and other functions related to business and commerce.	6
II	Integration: Definite and indefinite (simple functions excluding trigonometric functions), basic rules of integration, application of integration in commercial and business problems.	6
III	Binomial Theorem; Permutations and Combinations.	6
IV	Linear programming: Formulation of linear programming problems (LPP) and their solution by graphical and simplex methods, Applications of linear programming in solving problems related to business and commerce.	7
V*	-	

Suggested Evaluation Methods

Internal Assessment: ➤ Theory Class Participation Seminar/Presentation/Assignment/Quiz/Class Test etc. Mid Term Exam	End Term Exam
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Part-C Learning Resources

Recommended Books/E-Resources/LMS:

- A.R. Vasishtha, Matrices, Krishna Prakashan (P) Media Ltd.
- Allen R.G.D., Basic Mathematics, Macmillan, New Delhi
- D.C. Sancheti and V.K. Kapoor, Business Mathematics, Sultan Chand and Sons.
- Dowling E.T., Mathematics for Economics, Schaum Series, McGraw Hill, London.
- E.T. Dowling, Schaum outlines of Calculus for Business, Economics and the Social Sciences. 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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