

**DEPARTMENT OF COMMERCE**

**AWADHESH PRATAP SINGH UNIVERSITY, REWA**



***Syllabus CBCS***

***B.Com. (Hons.)***

***Ist and IInd Semester System 2020-21***

***IIIrd and IVth Semester System 2020-21***

**Registrar**

**Awadhesh Pratap Singh University**

**Rewa(M.P.)**

**SCHEME OF EXAMINATION**

**FOR B.COM (HONS.)**

**CBCS PATTERN**

**2020-21 Onwards**

Semester	Paper No.	Nomenclature	Type of Course	Theory/External Assessment		Internal Assessment		Total Marks	Credit Points
				Max.	Min.	Max	Min.		
		Subjects							
	C-1	Financial Accounting	Major	60	24	40	14	100	6
Ist Sem.	M-1	Business Organisation and Communication	Minor	60	24	40	14	100	6
	G-E-1 Or G-E-2	Business Economics Or Banking & Insurance	GEC	60	24	40	14	100	4
	AEC	English Or Environmental Studies	AEC	60	24	40	14	100	4
IInd Sem.	C-2	Advanced Financial Accounting	Major	60	24	40	14	100	6
	M-2	Business regulatory framework	Major	60	24	40	14	100	6
	GE-1 Or GE-2	Business Maths Or Indian Economy	GEC	60	24	40	14	100	4
	AEC	Hindi Or Environmental Studies	AEC	60	24	40	14	100	4
IIIrd Sem.	C-3	Corporate Accounting	Major	60	24	40	14	100	6
	M-3	Business Statistics	Minor	60	24	40	14	100	6
	GE-1	Financial Management		60	24	40	14	100	4
	GE-2	International Business	GEC		24		14		
	V.C.	E-Accounting and Taxation with GST Or Personal finance and Planning	V.C.	60	24	40	14	100	4
IVth Sem.	C-4	Income Tax Law and Practices	Major	60	24	40	14	100	6
	M-4	Cost Accounting	Minor	60	24	40	14	100	6
	GE-1	Management Accounting Or Human Resource Management		60	24	40	14	100	4
	V.C.	Investment Management Or Digital Marketing	V.C.	60	24	40	14	100	4

# Programme Outcomes

## B. Com. Hons (CBCS)

### PROGRAMME

### OUTCOME

PO #	PROGRAMME OUTCOME
PO1	<b>Critical Thinking:</b> Take corrective actions after identifying the characteristics of accounting frame our advance thinking and actions to check out the outcome as per these assumptions are correct and valid, and look at our ideas and accounting decisions (intellectual, organizational, and economical) from different perspectives.
PO2	<b>Effective Communication:</b> Speaking, reading, writing and listening clearly from person through out an electronic media in Business and Communication full out of the world by connecting people, ideas, books, media and high technology.
PO3	<b>Social Interaction:</b> Though some light in perception towards view of others, mediate disagreements and help to reach conclusions into group settings.
PO4	<b>Ethics:</b> To recognize different value and systems of Accounting and Management to understand the moral dimensions of the pootiwar decisions and to accept the responsibilities.
PO5	<b>Environment and Sustainability:</b> To understand about the issues of environmental, subject matter and sustainable developments.
PO6	<b>Self-directed and Life-long Learning:</b> To gain acquire the ability and to engage in independent and life-long learning in the broadest subject matter of Accounting principles, Managerial Decision and technological changes.

## **PROGRAMME SPECIFIC OUTCOME (B. Com. Hons)**

<b>PSO #</b>	<b>PROGRAMME SPECIFIC OUTCOME</b>
PSO 1	To gain a functional knowledge of theoretical concepts and practical aspects of commerce and their uses in the day-to-day era.
PSO 2	To integrate the achieved knowledge with several contemporary and evolving areas in commerce like regarding, classifying, analyzing, summing, inter-netting and business transactions towards the subject matter.
PSO 3	To understand, analyze, plan and to implement qualitative as well as quantitative analytical phenomenon-based on problems in commercial managerial activities.
PSO 4	To provide opportunities in academics, research, Industries, trade and commerce into an efficient manner.

## Course Outcome (COs) (B. Com. Hon's)

S.No.	Course Name	Course Code
<b>Semester-I</b>		
<b>101</b>	<b>Financial Accounting</b>	<b>BC-101</b>
<b>Course Out Come</b>		
CO1	Gain the conceptual clarity about theoretical framework of accounting.	
CO2	Understand the process of double entry accounting system and gain the knowledge of passing journal entries.	
CO3	Acquire the basic understanding of final accounts of small/non-corporate firms.	
CO4	Calculate the amount of depreciation and valued the investment price of different type of marketable investment.	
CO5	Acquire the basis ability of preparing Branch and Departmental accounts.	
<b>102</b>	<b>Business Organization and Communication</b>	<b>BC-102</b>
<b>Course Outcome</b>		
CO1	Understand the basics of the business	
CO2	Imbibe how any business can be organized Successfully	
CO3	Elucidate how communication plays an important role in modern business scenario	
<b>103</b>	<b>Business Economics</b>	<b>BC-103</b>
<b>Course Outcome</b>		
CO1	Expose the students of Commerce to the basis concept of Business economics and to inculcate the analytical approach to subject matter.	
CO2	Stimulate the students' interest in various economic theories.	
CO3	Guide the students to understand the real world Market situation.	
CO4	Understand Practical application of concepts.	
<b>Generic Elective Course-1</b>		
<b>103</b>	<b>Banking and Insurance</b>	<b>BC-103</b>
<b>Course Outcome</b>		
CO1	Expose the students of Commerce to the basic concept of Banking and Insurance to inculcate the analytical approach to subject matter.	
CO2	Stimulate the students' interest in various banking and insurance theories.	
CO3	Guide the students to understand the real situation of insurance.	
CO4	Understand Practical application of concepts.	

<b>104</b>	<b>Banking and Insurance</b>	<b>BC-104</b>
<b>Course Outcome</b>		
CO1	understand the meaning and scope of Banking with functions of Banks and their role into banking.	
CO2	fanuliarize with the operations of Banking and various services and benefits.	
CO3	get an insight of lending operations off banking and causes of NPAs into banking sector.	
CO4	acquaint with the concept of insurance through functions and fundamental principles of insurance.	
CO5	understand the types of Insurance Regulatory framework of Insurance.	
<b>105</b>	<b>Ability Enhancement Course</b>	<b>BC-105</b>
<b>Course Outcome</b>		
CO1	Prepare for various competitive exams by developing their English language competence.	
CO2	Promote their comprehension skills by being exposed to a variety of texts and their interpretations.	
CO3	Build and enhance their vocabulary.	
CO4	Develop their communication skills by strengthening grammar and usages.	
CO5	Inculcate values which make them aware of national heritage and environmental issues, making them responsible citizens.	
<b>106</b>	<b>Environmental Education</b>	<b>BC-106</b>
<b>Course Outcome</b>		
CO1	To understand various aspects of life forms. Ecological processes, and the impacts on them by the human during Anthropogenic era.	
CO2	To build capabilities to identify relevant environmental issues, analyze the various underlying causes, evaluate the practices and policies, and develop framework to make inform decisions.	
CO3	To develop empathy for all life forms, awareness, and responsibility to word environmental protection and nature preservation.	
CO4	To develop the critical thinking for shaping strategies such as; scientific, social. Economic. Administrative& iegal. Environmental protection.	

	Conservation of biodiversity environmental equity and sustainable development	
CO5	To prepare for the competitive exams.	
<b>Semester : II</b>		
<b>201</b>	<b>Advanced Financial Accounting</b>	<b>BCH-201</b>
<b>Course Outcome</b>		
CO1	Gain the conceptual clarity about Partnership accounting.	
CO2	Understand the concept of partnership firm and prepare accounts of dissolution of partnership firm.	
CO3	Learn the accounting process of Hire Purchase and Instalment Systems.	
CO4	Acquire the basic concept of preparing Royalty Accounts.	
CO5	Learn the basic concept of single entry system.	
<b>202</b>	<b>Business Regulatory Framework</b>	<b>BCH-202</b>
<b>Course Outcome</b>		
CO1	understand basic aspects of contract for making the agreements, contracts and subsequently valid business propositions/ the conceptual clarity about Partnership accounting.	
CO2	equipped about the legitimate rights and obligations under the Sale of Goods Act.	
CO3	Understand the fundamentals of internet based activities under the Information and Technology Act.	
CO4	Enable with skills to initiate entrepreneurial ventures as LLP.	
CO5	Learn how to pursue the consumer rights under the Consumer Protection Act.	
<b>203</b>	<b>Indian Economy</b>	<b>BCH-203</b>
<b>Course Outcome</b>		
CO1	understand the nature, shortcomings and potential of Indian economy.	
CO2	comprehend the importance and problem of different key sectors of economy.	
CO3	Analyze the various aspects of changing nature of Indian economy and economic policies.	
CO4	Develop analytical skills, interpret the economic events and visualize the economic future of India.	

<b>204</b>	हिन्दी भाषा संरचना	<b>BCH-204</b>
<b>Course Outcome</b>		
CO1	उत्कृष्ट साहित्यक पाठों के अध्ययन से रुचि का विकास करना।	
CO2	सांस्कृतिक चेतना और राष्ट्रीय भावना का विकास करना।	
CO3	भाषा-ज्ञान।	
CO4	सामान्य एवं विशिष्ट शब्दावली के अध्ययन द्वारा भाषा एवं संस्कृति बोध का विकास करना।	
CO5	प्रतियोगी परीक्षाओं हेतु तैयार करना।	
<b>Semester : III</b>		
<b>301</b>	<b>Corporate Accounting</b>	<b>BCH-301</b>
<b>Course Outcome</b>		
CO1	understand the process of issue of share and debenture.	
CO2	acquire the basic understanding of corporate Financial Statements.	
CO3	develop understanding of valuation of goodwill and shares.	
CO4	Calculate the amount of managerial remuneration.	
CO5	Understand the accounting for amalgamation and liquidate of companies.	
<b>302</b>	<b>Business Statistics</b>	<b>BCH-302</b>
<b>Course Outcome</b>		
CO1	Acquire a fair degree of proficiency in comprehending statistical data, processing and analyzing it, using statistics tools.	
CO2	Calculate statistical central tendency, deviations and coefficient of variance.	
CO3	Learn to measure of coefficient of skewness, correlation and regression equation.	
CO4	Develop an understanding of index number and their utility in daily life and stock market.	
CO5	Become aware of the pattern revealed by the time series data and use it to make predictions for future.	
<b>303</b>	<b>Financial Management</b>	<b>BCH-303</b>
<b>Course Outcome</b>		
CO1	understand the scope and objectives of financial management and risk vs. return.	
CO2	Evaluate methodology for decision making for long long terms investments.	
CO3	Understand financial decision and capital structure, theories and various costs incurred for raising capital.	



CO4	Understand the types of dividend decision and theories thereof.	
<b>304</b>	<b>International Business</b>	<b>BCH-304</b>
<b>Course Outcome</b>		
CO1	Know the concept of the International Business.	
CO2	Obtain the theoretical knowledge of International business.	
CO3	Achieve information relating to international business transaction.	
CO4	Know the historical background and implementation of GATT & WTO.	
<b>305</b>	<b>E-Accounting and Taxation with GST</b>	<b>BCH-305</b>
<b>Course Outcome</b>		
CO1	Know the concept of the E-Accounting.	
CO2	Obtain the theoretical and practical knowledge of Income Tax Act.	
CO3	Achieve information relating Computation of Taxable Income and Tax Liability.	
CO4	Know the historical background and implementation of GST Act.	
CO5	Know the concept of supply and information of Input Tax Credit.	
<b>306</b>	<b>Personal Financial Planning</b>	<b>BCH-306</b>
<b>Course Outcome</b>		
CO1	Know the concept of the Personal Financial Planning.	
CO2	Obtain the theoretical knowledge of Personal Financial Planning.	
CO3	Achieve information relating life insurance.	
CO4	Know the concept of investment and mutual fund.	
<b>Semester : IV</b>		
<b>401</b>	<b>Income Tax Law and practices</b>	<b>BCH-401</b>
<b>Course Outcome</b>		
CO1	understand the basic concepts of Income Tax Act and determine the Residential status of different persons.	
CO2	identify the five heads in which income is categorized and compute total income.	
CO3	understand clubbing procedures, aggregate income after set-off and carry forward of losses and deduction allowed under the income tax act and further to compute taxable income tax act and further to compute taxable income and tax liability of individuals.	
CO4	file online return.	

<b>402</b>	<b>Cost Accounting</b>	<b>BCH-402</b>
<b>Course Outcome</b>		
CO1	familiar with the concept of cost accounting.	
CO2	understand the relationship between cost and financial accounting.	
CO3	facilitating the idea and meaning of material and labour cost control in an industry with pricing issues.	
CO4	aware of the concept of various overheads occurring in the factory.	
CO5	expand his knowledge about remuneration and incentives.	
<b>403</b>	<b>Management Accounting</b>	<b>BCH-403</b>
<b>Course Outcome</b>		
CO1	Understand the basic concepts of management accounting.	
CO2	Understand the relationship between management and accounting.	
CO3	facilitating the idea and meaning of financial statements.	
CO4	Aware of the position of business through ratio analysis techniques.	
CO5	expand his knowledge about cash position and working capital changes.	
<b>404</b>	<b>Investment Management</b>	<b>BCH-404</b>
<b>Course Outcome</b>		
CO1	Understand the basic concepts of management.	
CO2	Understand the relationship between management and Investment.	
CO3	Facilitating the idea and meaning of Investment Management.	
CO4	Aware a business through the Risk & securities.	
CO5	Expand his knowledge about efficient market hypothesis.	
<b>405</b>	<b>Digital Marketing</b>	<b>BCH-405</b>
<b>Course Outcome</b>		
CO1	Understand digital marketing, importance thereof, meaning of web site and levels of web site, Difference between blog, portal & website.	
CO2	Learn about SMO (Social Media Optimization) like Facebook, Twitter, LinkedIn, Tumblr, Pinterest and other social media services optimization.	
CO3	understand paid tools like Google AdWords, Display advertising techniques.	

CO4	Learn and apply hands on experience on tools useful to SEO for analysis on website traffic, keyword analysis and learn Email marketing and Ad Designing.	
<b>406</b>	<b>Human Resource Management</b>	<b>BCH-406</b>
<b>Course Outcome</b>		
CO1	To explain the students and knowledge of HRM	
CO2	To develop among student various practices followed by Human Resource Management	
CO3	To create understanding about recent trends and introduction in HRM.	
CO4	To understand the concept of HR.	

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC-CBCS

System (As per ordinance 14-A)

Paper offered by the Department of Commerce Under 4 Years CBCS Course of B.Com. Honours/Research

## **Part-A Introduction** B.Com. (Hons.) Ist Sem

S. No.	Papers Name	Unit	Credit	Course
1.	Financial Accounting	5	6	Major
2.	Business Organization & Communication	5	6	Minor
3.	Business Economics	5	4	Generic Elective
4.	English Language and Indian Culture	5	4	Ability Enhancement Course (AEC)
			Total-20 Credit	

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : I	Session : w.e.f. 2021-22
Subject: Commerce			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Financial Accounting	
3.	Course Type	Core Course-1 (Major Paper)	
4.	Pre-Requisite (if any)	No	
5.	Course Learning outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• Gain the conceptual clarity about theoretical framework of accounting.</li><li>• Understand the process of double entry accounting system and gain the knowledge of passing journal entries.</li><li>• Acquire the basic understanding of final accounts of small/non-corporate firms.</li><li>• Calculate the amount of depreciation and valued the investment price of different type of marketable investment.</li><li>• Acquire the basic ability of preparing Branch and Departmental accounts.</li></ul>	
6.	Credit value	6(L)	

## PART-B: CONTENT OF THE COURSE

Total No. of Lectures Tutorials (in hours per week): L-6		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topics	No. of Lectures
I	<p><b>Basic concepts and principals of Accounting :-</b> Meaning, Definition and Scope of Accounting, its Need, importance and Limitations, Users of Accounting Information, Branches of Accounting. Accounting Principles- Concepts and Conventions An Introduction to Accounting Standards.</p> <p><b>Keywords: accounting Branches of accounting accounting principles. Conventions and accounting standards.</b></p>	15
II	<p><b>Double Entry System of Accounting (DES):</b> Concept and Definition, Process of DES, Various Stages of DES Accounting: Journal, Concept, Importance and Advantages, Types of Accounts and Rules of Journalizing, An Introduction to Subsidiary Books, Cash Book; Concept and importance, Preparation of Simple Cash Book. Concept of Ledger and Ledger Accounts, Trial Balance; Concept, Definition, Advantages and Limitations, Preparation of Trial Balance.</p> <p><b>Keywords: double entry system, golden rules, journal entry, compound entries cash book, ledger and trial balance</b></p>	20
III	<p><b>Final Accounts with Adjustments:</b> Trading Account, Profit And Loss Account, and Balance Sheet, Concept and Preparation, Adjustments in Final Accounts- Concept of Adjustments in Final Accounts, Need and Necessity, Various Important Basic Adjustments, Concept and Calculations, Adjustments Related Journal Entries Final Accounts With Adjustment. Depreciation- Introduction, Objectives of Charging Depreciation, Accounting Principles of Depreciation, Depreciation methods.</p> <p><b>Keywords: trading account, profit and loss account balance sheet and adjustment entries, Depreciation</b></p>	20
IV	<p><b>Investment Accounting:</b> Meaning, Types of investment, Purchase and sale of investment, Cum- interest and EX-interest transaction and calculations.</p> <p><b>Branch Accounts :</b> Concept, Type of Branches, Accounting Procedure of Dependent, Independent and Foreign Branch.</p> <p><b>Departmental Accounts:</b> Concept, Procedure of Departmental Accounts, Allocation of Common expenses and interdepartmental transactions</p> <p><b>Keywords: cum-interest, ex-interest, investment Branch departments; foreign branch common expenses and interdepartmental transaction</b></p>	20
V	<p><b>Computerized Accounting by using any popular accounting software:</b> Creating a company, configure and feature setting. Creating accounting ledgers and groups, creating stock items and group, voucher entries with their maintenance generating reports of cash book, ledger accounts, balance, profit and loss account and balance sheet.</p>	15
<p>Note – Minimum 70% of numerical questions should be asked.</p>		

## PART-C: LEARNING RESOURCES

Textbooks, Reference Books, Other Resources
Suggested Readings:
<b>Textbooks:</b> 1. Shukla S.M., Financial Accounting, Sahitya Bhawan Publication, Agra (English and Hindi) 2. Shukla M.C. Advanced Accounts. Vol-I,-S. Chand & Co., New Delhi. (English and Hindi) 3. Maheshwari S.N. Financial Accounting. Vikas Publishing House, New Delhi.
<b>Reference Book:</b> 1. Bhattacharyya K. Asish, Essentials of Financial Accounting PHI Learning Private Limited 2. Banerjee Ashok, financial Accounting, Excel Book Publication.
Suggestive digital platform web links
MOOCS- <a href="https://www.googleadservices.com">https://www.googleadservices.com</a> <a href="https://www.my-mooc.com/en/categorie/accounting">https://www.my-mooc.com/en/categorie/accounting</a> . NPTEL- <a href="https://onlinecourses.nptel.ac.in">https://onlinecourses.nptel.ac.in</a> , <a href="https://nptel.ac.in/course">https://nptel.ac.in /course</a>
Suggested equivalent online courses

Part D: Assessment and Evaluation			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programmc: UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

<b>PART-A: INTRODUCTION</b>			
Program: UG	Class: B.Com (Honours/Research)	Semester: I	Session : w.e.f. 2021-22
Subject: Commerce L-90 (lecture of one hour)			
1.	Course Code		
2.	Course Title	BUSINESS ORGANIZATION AND COMMUNICATION	
3.	Course Type (Course/Discipline Specific elective/Generic Elective)	Minor-1	
4.	Pre-Requisite (If any)	Not required	
5.	Course Learning Outcomes (CLO)	After the successful completion of the course, students shall be able to: <ul style="list-style-type: none"><li>• Understand the basics of the business</li><li>• Imbibe how any business can be organized Successfully</li><li>• Elucidate how communication plays an important role in modern business scenario</li></ul>	
6.	Credit Value	6 (L)	



## PART-B: CONTENT OF THE COURSE

Module	Topics	No. of Lectures
I	<b>INTRODUCTION</b> : Indian traditional businesses and their organizational structures. Concept of business, Trade, Industry and commerce-classification Relationship between Trade, industry and commerce-Business Organization-Concept, characteristic, Importance and Objective. Function of Business and Social Responsibility of a business Steps to Start an Enterprise.	20
II	<b>FORMS OF BUSINESS ORGANIZATION</b> : Business Organization-Classification- Factors Influencing the Choice of Suitable Form of Organization-Sole Proprietorship and Partnership- Meaning, Definition, Characteristics, Advantages. Co-operative Organization- Meaning. Functions and Limitation of Co-operative Societies. <b>ORGANIZATION OF COMPANIES</b> : Concept, Meaning, Formation, Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC's) and the Challenges of their organization in India	20
III	<b>COMMUNICATION:</b> Definition, Nature, Importance, Objective of Communication. Communication theories and process- Information theory, Interactive theory, Transaction Theory, Elements of Communication process. Barriers to Communication Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	20
IV	<b>WRITTEN COMMUNICATION</b> : Writing Techniques and Guidelines. Letter Writing Basis Principles. Purpose. Types of Business Letters, Report Writing. Types of Reports, Drafting of Reports. Oral Communication Speeches for Different Occasions, Guidelines For Effective Listening, Job Interview, Types of Information.	15
V	<b>MODERN FORMS OF COMMUNICATION</b> : E-mail, Video Conferencing, International Communication for Global Business Information Technology Forms of Technology, Uses in Modern Communication System. Role of Social Media in Modern Business. Keywords: Business organization, Sole proprietorship, Barriers, Communication	15

## PART-C: LEARNING RESOURCES

Textbooks, Reference Books, Other Resources

### Suggested Readings:

1. Author Surname, Initials “Book Title” , Publisher’s name , City/Country of Publication- Year of Publication. Edition No. if any

### Textbooks:

S.N	Author	Book Title	Publisher	City
1	T,N. Chhabra	Business Communication	Himalaya Publication House	New Delhi
2	K.k. Sihna	Essentials of Business Communication	VK Global Publication	Faridabad
3.	Dr. Ramesh Mangal	Business Communication	Universal Publication	Agra

Suggestive digital platform web links

Part D: Assessment and Evaluation			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme: UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : I	Session : w.e.f. 2021-22
Subject: Commerce			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Business Economics	
3.	Course Type	Generic Elective Course-1	
4.	Pre-Requisites (if any)	No	
5.	Course learning Outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• Expose the students of Commerce to the basis concept of Business economics and to inculcate the analytical approach to subject matter.</li><li>• Stimulate the students' interest in various economic theories.</li><li>• Guide the students to understand the real world Market situation.</li><li>• Understand Practical application of concepts.</li></ul>	
6.	Credit Value	4	

## PART-B: CONTENT OF THE COURSE

Total No. of Lectures (in hours per week): L-90 (lecture of one hour)		
Module	Topics	No. of Lectures
I	<p><b>Business Economics :</b> Introduction, Definition, Nature &amp; Scope of Economics, Economic Theories- Adam Smith, Marshall, Robinson, and Modern Economists, Utility of Economics for Business, Utility Analysis of Demand, Law of Diminishing Marginal Utility-Economic Laws, Meaning of Demand &amp; Supply, Law of Demand. Elasticity of Demand &amp; Supply-meaning. Features. Types of Elasticity, Degrees of elasticity</p> <p><b>Consumer Surplus:</b> Meaning, Assumption, Measurement of consumer surplus, Importance of Consumer Surplus:</p> <p><b>Keywords: theories of eminent economists. Elasticity of demand. Utility of demand consumer surplus</b></p>	<b>20</b>
II	<p><b>Production:</b> Meaning of production, Factors of production. Scale of Production, Law of Returns to Scale, Production Function, Iso-quants, Law of Variable Proportions. Cost of production: Concept of explicit costs, Implicit Costs and Opportunity Costs.</p> <p><b>Revenues :</b> Average, Marginal and total Revenue</p> <p><b>Keywords: Production, law of returns production function, variable proportion,</b></p>	<b>20</b>
III	<p><b>Market:</b> Meaning, Classification, Factors Affecting the Extent of Market.</p> <p>Theory of price &amp; Output Determination in Different Market Structures:</p> <p>Price Determination under perfect competition in firms and Industry Price Determination under Imperfect Competition. Price Determination under Monopoly, Price Determination under Discrimination Monopoly.</p> <p><b>Keywords: theory of price, Price Determination</b></p>	<b>20</b>
IV	<p><b>Distribution:</b> Profit-Meaning, Definition-Gross Profit, Net Profit, Principles of Profit-Cost Concept &amp; Determination- Total Average &amp; Marginal Cost, Concept of Revenue Theory of Rent, of Wages, Theory of Interest.</p> <p><b>Keywords: theories of distribution, Concept of revenue.</b></p>	<b>15</b>
V	<p><b>Demand Forecasting:</b> Meaning, Objectives, Factors Involved in Demand Forecasting, Techniques of Demand Forecasting</p> <p><b>Welfare Economics:</b> Meaning. Theories of Welfare Economics</p> <p><b>Concept of Inflation &amp; Deflation:</b> Nature and Causes Meaning of</p> <p>Deficit financing, Impact with Special Reference to India.</p> <p><b>Keywords : Inflation deflation</b></p>	<b>15</b>

## PART- C: CLEARING RESOURCES

Textbooks, Reference Books other Resources

### Suggested Readings:

**Textbooks:**

1. Jhingan M.L. Monetary Economics -7<sup>th</sup> edition, Edition Vrinda publication Mayur Vihar Delhi
2. Ahuja H.L. Business Economics, 2019 S.Chand Publishing
3. Pant j.C. Economics Micro and Macro, Sahitya Bhawan Agra

**Reference Book:**

1. Mankar B.G. Business Economics, Mac-milan India India ltd, Delhi
2. Girjashanakr Business Economics Atharv Publication Pune,

Suggested equivalent online course

<https://nptel.ac.in/courses/110/101/110/01005>

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme: UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG		Class: B.Com (Honours/Research)	Semester : I	Session : w.e.f. 2021- 22
Subject: Commerce				
1.	Course Code	.....(To be filled by Exam Cell)		
2.	Course Title	Banking and Insurance		
3.	Course Type	Generic Elective Course-1		
4.	Pre-Requisites (if any)	No		
5.	Course learning Outcomes (CLO)	After completing the course the student skill be able to <ul style="list-style-type: none"><li>• understand the meaning and scope of Banking with functions of Banks and the role into banking.</li><li>• famularize with the operations of Banking and various services and benefits.</li><li>• get an insight of lending operations off banking and causes of NPAs into banking sector.</li><li>• acquaint with the concept of insurance through functions and fundamental principles of insurance.</li><li>• understand the types of Insurance Regulatory framework of Insurance.</li></ul>		
6.	Credit Value	4		

## PART-B: CONTENT OF THE COURSE

Total No. of Lectures (in hours per week): L-90 (lecture of one hour)		
Module	Topics	No. of Lectures
I	<p><b>Origin of banking :</b>            Definition and function of banks, banker and customer relationship, general and special types of customers, Types of Deposits, Type of banks in India, Role of Foreign Banks in India, India's approach to Banking Sector reforms, Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Returns.</p>	<b>20</b>
II	<p><b>Operations of Banking</b>            Cheque Definition, features and types of cheque, endorsement meaning and essentials of a valid endorsement , types of endorsement, Era of Interest Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), e-payments, Electronic Fund Transfer (EFT), E-money, Sateguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines</p>	<b>20</b>
III	<p><b>Loans and Advances</b>            Principles of sound lending, Types of loans and advances, Advances against various securities, Securitization of Standard Assets; Basel Accord merits and weaknesses of the Basel II, Balel III NPA; Meaning, causes of NPA, Impact of NPA on Banking Sector, Insolvency and Banking Code 2016. Objectives &amp; Features.</p>	<b>20</b>
IV	<p><b>Concept of Insurance</b>            Characteristics, Functions of Insurance, Fundamental Principles of Insurance; Indeminity, Insurable Interest, Utmost Good faith, Proximate Cause, Contribution, Subrogation.</p>	<b>15</b>
V	<p><b>Fundamental of Agency Law :</b> Definition of on agents, Regulation, Insurance Intermediaries, Agents compensation.</p>	<b>15</b>

## **PART- C: CLEARING RESOURCES**

Textbooks, Reference Books other Resources

### **Suggested Readings:**

- 1. Dr. V.C. Sinha Banking**
- 2. Dr. H.C.Sharma, Banking**
- 3.Dr. M. L. Seth, Banking in India**
- 4. Dr. B. K. Jain, Banking in India**

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		



# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours)	Semester: I	Session : w.e.f. 2021-22
Subject: Commerce			
1.	Course Code	.....	
2.	Course Title	English Language and Indian Culture	
3.	Course Type/Core Course/Elective/Generic Elective/Vocational	Ability Enhancement Course (AEC)	
4.	Pre-Requisite (if any)	To Study this course. A student should have basic knowledge of English language. This course will be studied by all the students of UG level under the Foundation Course Category.	
5.	Course Learning Outcomes (CLO)	Through this course the students will be able to; 1. Prepare for various competitive exams by developing their English language competence. 2. Promote their comprehension skills by being exposed to a variety of texts and their interpretations. 3. Build and enhance their vocabulary. 4. Develop their communication skills by strengthening grammar and usages. 5. Inculcate values which make them aware of national heritage and environmental issues, making them responsible citizens.	
6.	Credit Value	4 Credit	

**PART:B Content of the Course**

Total No. of Lectures-Tutorials-Practical (in hours per week): L-T-P		
Total No. Lectures: L-90 (lecture of one hour)		
<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
I.	<p><b>Reading Writing and Interpretation Skills:</b></p> <p>1. Where The Mind is Without Fear- Rabindranath Tagore  <b>Key Word: Patriotism</b></p> <p>2. National Education- M.K. Gandhi [key word: Edification]</p> <p>3. The Axe- R.K. Narayan [key word: Environment]</p> <p>4.The Wonder That Was India –A.L. Basham (an excerpt)  <b>Key word: Indianness</b></p> <p>5. Preface to the Mahabharata C. Rajagopalachari  <b>key Word: Indian My Theory</b></p>	20
II	<p><b>Comprehension of an unseen passage :</b> Questions should be objective/multiple-choice, and should test (a) and understanding of the passage in questions and (b) a grasp of general language skills and issues with reference words and usage within the passage.</p>	20
III	<p><b>Basic Language Skills I:</b> Vocabulary Building: Suffix, Prefix, Synonyms, Antonyms, Homophones, Homonyms and one-word substitution.</p> <p>2. Basic Grammar: Noun, Pronoun Adjective, Verb Adverb, Prepositions, Articles, Time and Tense</p>	20
IV	<p><b>Paragraph Writing :</b> Word limit : 100-150 words. Candidates to attempt any one of three alternative topics provided.</p>	15
V	<p><b>Basic Language Skills – Grammar and Usage :</b> Modals, linking devices. Questions should not repeat the examples or exercises given in the textbooks.</p>	15

### **PART C : Learning Resources**

Textbooks, Reference Books, other Resources

Suggested Readings

Essential English Grammar- Raymond Murphy, Cambridge University Press.

- Practical English Grammar Exercises I-A. J. Rhomson & A.V. Martinet, oxford India.
- Practical English Usage- Michael Swan, Oxford
- English Grammar in Use – Raymond Murphy, Cambridge University Press.

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme: UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com (Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours)	Semester: I	Session : w.e.f. 2021-22
Subject: Commerce			
1.	Course Code	X1-FCACIT	
2.	Course Title	Environmental Education	
3.	Course Type/Core Course/Elective/Generic Elective/Vocational	Ability Enhancement Course (AEC)	
4.	Pre-Requisite (if any)	A course intended to create awareness about the life of human beings which is an integral part of environment; and to inculcate the skills required to protect the environment from all sides.  To study this course, the student must have a knowledge about the environmental components, pollution, biodiversity, and ecosystem at senior secondary, Class 12 <sup>th</sup> level.	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"><li>1. To understand various aspects of life forms. Ecological processes, and the impacts on them by the human during Anthropogenic era.</li><li>2. To build capabilities to identify relevant environmental issues, analyze the various underlying causes, evaluate the practices and policies, and develop framework to make inform decisions.</li><li>3. To develop empathy for all life forms, awareness, and responsibility to word environmental protection and nature preservation.</li><li>4. To develop the critical thinking for shaping strategies such as; scientific, social. Economic. Administrative&amp; iewal. Environmental protection. Conservation of biodiversity environmental equity and sustainable development</li><li>5. To prepare for the competitive exams.</li></ol>	
6.	Credit Value	4 Credit	

**PART-B: Content of the Course**

Total No. Lectures: L-90 (lecture of one hour)

<b>Unit</b>	<b>Topics</b>	<b>No. of Lectures</b>
1.	<b>Environment and Natural Resources:</b> <ul style="list-style-type: none"><li>• Multidisciplinary nature, Scope and importance of Environment</li><li>• Components of Environment: Atmosphere, Hydrosphere, Lithosphere, and Biosphere,</li><li>• Brief account of Natural Resources and associated problems: Land Resource, Water Resource, Energy Resource</li><li>• Concept of Sustainability and Sustainable Development Keywords: Environment, Forest, Mineral, food, Land, Water, Energy, Sustainable Development</li></ul>	10 Hrs.
II	<b>Biome, Ecosystem and Biodiversity:</b> <ul style="list-style-type: none"><li>• Major Biomes: Tropical, Temperate, Forest, Grassland, Desert, Tundra, Wetland, Estuarine and marine</li><li>• Ecosystem: Structure Function and types their Preservation &amp; Restoration</li><li>• Biodiversity and its conservation practices, Keywords: Biome, Ecosystem, Biodiversity</li></ul>	8 Hrs.
III	<b>Environmental Pollution, Management and Social Issues:</b> <ul style="list-style-type: none"><li>• Pollution: Types, Control measures, Management and associated problems.</li><li>• Environmental Law and Legislation: Protection and conservation Acts.</li><li>• International Agreement &amp; Program.</li><li>• Environmental Movements, communication and public awareness problems.</li><li>• National and International organization related to environment conservation and monitoring.</li><li>• Role of information technology in environment and human health. Keywords: Pollution, Environmental legislation, Environmental Movement, Environmental Program and organization.</li></ul>	12 Hrs

Suggested activities: (at least one)

1. Visit to an area to document environmental assets: rivers/forest/flora/fauna
2. Visit to a local Polluted site Urban/Rural/Industrial/Agricultural
3. Study of simple ecosystem.

### **PART-C: Learning Resources**

#### Textbooks, Reference Books, Other Resources

- Singh; J.S. Singh S.P. and Gupta, S.R.; “Ecology; Environment Science and Conservation “, S. Chand publishing, New Delhi, (2018)
- Divan, S. and Rosencranz, A., “Environmental Law and Policy in India :Cases, Material & Status” Oxford University Press, India, (2002) 2<sup>nd</sup> Edition.
- Odum, E.P. “Fundamentals of Ecology” , Philadelphia Saunders, (1971)
- Bharucha, Erach, “Environmental Studies : Universities Press India Pvt. Ltd. Hyderabad (2004) (Hindi Edition also available).
- Kaushik, Anubha, Kaushik, C.P. “Perspectives in Environmental Studies “New age International Publishers, (2018, 6<sup>th</sup> Edition.
- Asthana, D.K. Asthana Meera, “A Textbook of Environmental Studies”, S. Chand Publishing New Delhi, (2007)
- National Digital Library (<https://ndl.iitkgp.ac.in/homestdy/science>)
- Epg-pathshala (<https://epgp.inflibnet.ac.in/Home/Download>)
- NPTEL ([https://m\[te;.ac.in/course.html](https://m[te;.ac.in/course.html))
- Coursera (<https://www.coursera.org/seaqrch?query=environmental+science&page=1>)
- इराक भरुचाए पर्यावरण अध्ययनए ओरियन्ट ब्लैकस्वान प्राइवेट लिमिटेड नई दिल्ली (2004)
- दयाशंकर त्रिपाठी, पर्यावरण अध्ययन मोतीलाल बनारसीलाल पब्लिशर्स दिल्ली (2005)
- रतन जोशी, पर्यावरण अध्ययन, साहित्य भवन पब्लिकेशन (2018)

#### Suggested equivalent online Courses

- i. The Health Effects of Climate Change (edx)
- ii. Climate Change: Financial Risks and Opportunities (Edx)
- iii. Introduction to Environmental law and Policy (Coursera)
- iv. Women in environmental biology (Course)
- v. Our Earth: It's Climate, History, and Processes (Course)
- vi. Ecology, physiology, environmental science (national digital library)

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : II	Session : w.e.f. 2021-22
Subject: Commerce			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Advanced Financial Accounting	
3.	Course Type	Core Course- (Major)	
4.	Pre-Requisite (if any)	No	
5.	Course Learning outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• Gain the conceptual clarity about Partnership accounting,</li><li>• Understand the concept of partnership firm and prepare accounts of dissolution of partnership firm.</li><li>• Learn the accounting process of Hire Purchase and Instalment Systems.</li><li>• Acquire the basic concept of preparing Royalty Accounts.</li><li>• Learn the basic concept of single entry system.</li></ul>	
6.	Credit value	6(L)	

<b>PART-B: Content of the Course</b>		
Total No. of Lectures+Tutorials (in hours per week) : L-6 Hrs.		
Total No. of Lectures: L-90 (Lecture of one hour)		
<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	<b>Partnership Account- Admission, Retirement and Death :</b> Adjustment of the profit sharing ratio, Adjustment of Revaluation of Assets and Liabilities, Adjustment for Goodwill, Amount due to retiring Partner, Death of a partner and Joint Life Policy. Keywords: Profit sharing ratio, admission of partner, revaluation account, goodwill and joint life policy.	20.
II	<b>Accounting for Dissolution of the Partnership Firm :</b> Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution. Keywords: dissolution of firm, insolvency of firm, limited company and piecemeal distribution.	20
III	<b>Accounting for Hire Purchase and Installment Systems :</b> Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtor's system; Concepts of operating and financial lease, Journal Entries and Accounting. Keywords: hire purchase, financial lease and repossession.	20
IV	<b>Royalty Accounts :</b> Rent and Royalty, Minimum Rent, Short-working, surplus, Recoupment of short working, Abnormal fall in output, Accounting Entries in lessees's book and lessor's book. Keywords: rent, royalty, minimum rent, short-working. surplus and abnormal fall	15
V	<b>Single Entry System and Accounting from incomplete Records :</b> <b>Salient Features, Limitations of Single Entry System, Ascertainment of Profit, Statement of Affairs, Preparation of Final Account from Incomplete records.</b> Keywords : single entry system, statement of affairs and incomplete records	15
Note- Minimum 70% of numerical questions should be asked.		



### **PART-C: Learning Resources**

Textbooks, Reference Books, Other Resources

Suggested Readings :

Textbooks :

1. Shukla S.M., Financial Accounting, Sahitya Bhawan Publication, Agra
2. Shukla M.C., Advanced Accounts. Vol.-I.S. Chand & Co., New Delhi
3. Maheshwari S.N., Financial Accounting. Vikas Publishing House, New Delhi.

Reference Book :

1. Bhattacharyya K. Ashish, Essentials of Financial Accounting, Phi Learning Private Limited
2. Pillai R.S.N., Advanced Accounting, S.Chand and Company pvt. Ltd.

Suggestive digital platform web links

[Hittps://www.my-mooc.com/en/categorie/accounting.](https://www.my-mooc.com/en/categorie/accounting)

Suggested equivalent online courses

<https://swayam.gov.in/nd2cec29-16/preview>

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : II	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Business Regulatory Framework	
3.	Course Type	Minor	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• understand basic aspects of contract for making the agreements, contracts and subsequently valid business propositions/ the conceptual clarity about Partnership accounting,</li><li>• equipped about the legitimate rights and obligations under the Sale of Goods Act.</li><li>• Understand the fundamentals of internet based activities under the Information and Technology Act.</li><li>• Enable with skills to initiate entrepreneurial ventures as LLP.</li><li>• Learn how to pursue the consumer rights under the Consumer Protection Act.</li></ul>	
6.	Credit value	6(L)	

<b>PART-B: Content of the Course</b>		
Total No. of Lectures+Tutorials (in hours per week) : L-6 Hrs.		
Total No. of Lectures: L-90 (Lecture of one hour)		
<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	<p><b>Indian Contract Act 1872 :</b>  Meaning of contract, Essentials of valid contract, offer and Acceptance, consideration, Capacity to contract, Free consent, Legality of object and consideration, void agreements, Contingent contracts, Performance of contract, Discharge of contract, Branch of contract-remedies.  Keywords: contract act, consideration, agreements, contingent.</p>	20.
II	<p><b>Contracts Relating to Indemnity and Guarantee :</b>  Contracts Relating to bailment and pledge, contracts Relating to Agency –meaning Agent and Agency, Kind of Agents, Rights and Duties of agents and Principal, Termination of Agency.  Keywords:.indemnity, guarantee, termination of agency.</p>	20
III	<p><b>Indian Sales of Goods Act 1930 :</b>  Definitions, Essentials of contract of sale kinds of goods, conditions warranties and their distinction. Express and implied conditions and warranties. Doctrine of Caveat-Emptor, Provisions regarding transfer of property and Rights and Duties of buyer and seller, Definition and rights of unpaid seller.  Keywords sales of goods act, warranties, caveat-emptor, unpaid seller.</p>	20
IV	<p><b>Partnership Laws :</b>  The Partnership Act 1932 (amended)-Introduction, Nature and characteristics of partnership, Partnership Deed, Registration of partnership firm, types of partners, rights and duties of partners, mode of dissolution of partnership firm.  The Limited Liability Partnership Act 2008 (amended) –Salient features of LLP, difference between LLP and Partnership, LLP and Company, LLP agreement, Incorporation document, incorporation by registration , partners and their relationship.  Keywords:partnership deed, registration of partnership firm, LLP.</p>	15
V	<p><b>Consumer Protection Act 2018 :</b>  Definition, salient features, objects and important Provisions, mechanism for consumers right, offences and penalties.  <b>The information Technology Act, 2000 (Amendment2008)</b>  Definition under the Act, objectives, Scope, penalties Adjudication, Cyber crime, Digital signature,  Keywords : consumers protection, offences, penalties, ITA, Cyber, digital</p>	15

<b>PART-C: Learning Resources</b>	
Textbooks, Reference Books, Other Resources	
Suggested Readings :	
Textbooks :	
1.Snfh, Ayur, The Principles of Mercantile Law, Eastern Book Company, Lucknow	
2.Maheshwari & Maheshwari Business Law National Publishing House Delhi	
3. Gupta, Parul, Legal Aspects of Business, Vikas Publication New Delhi.	
<b>Reference Book</b>	
1. Tulsian, PC Business, Law, Tata McGraw Hill New Delhi.	
3. Lee Reach, Business Laws, Oxford University Press U.K.	
Suggestive digital platform web links	
<a href="https://www.my-mooc.com/en/categorie/accounting">Hittps://www.my-mooc.com/en/categorie/accounting.</a>	

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : II	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	INDIAN ECONOMY	
3.	Course Type	Generic Elective Course	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• understand the nature, shortcomings and potential of Indian economy</li><li>• comprehend the importance and problem of different key sectors of economy.</li><li>• Analyze the various aspects of changing nature of Indian economy and economic policies..</li><li>• Develop analytical skills, interpret the economic events and visrealize the economic future of India.</li></ul>	
6.	Credit value	4(L)	

<b>PART-B: Content of the Course</b>		
Total No. of Lectures+Tutorials (in hours per week) : L-6 Hrs.		
Total No. of Lectures: L-90 (Lecture of one hour)		
<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	<p><b>Nature and Basic Issues related to Indian Economy :</b>  Economy and Economic Systems, India as a Developing Economy-Basic Characteristics of Indian Economy. Concept of Development, Human Resource and Economic Development, Economic Growth and Development, Structural Changes in Different Stages of Economic Growth, Unemployment and Poverty in India.  Keywords : economic growth, human resource, poverty-line, socialism, capitalism, developing economy.</p>	18
II	<p><b>Economic Planning in India :</b>  Background, Objectives, Features, Problems, Targets and Achievements.  Public Sector : Role, Objectives, Problems and Reforms.  Role of Industries and Industrial Development, Industrial Policy of India,  Indian Agriculture :  Role, characteristics, Problems, Agriculture Policy, Suggestions.  Keywords : democratic socialism, centralized planning, decentralized planning, land reforms, growth with social justice, green revolution.</p>	18
III	<p><b>Economic Policies :</b>  Monetary policy of India and its implications, Fiscal policy of India. Tools and Techniques of Fiscal Policy, Critical Evaluation of Fiscal policy of India. Union Budget and its Analysis, Tax and Non-Tax Resources of Union Government. Service Sector in India-Role and Performance.  Keywords: industrial licensing, IDRA, MRTP, repo rate, reverse repo, open market operations, deficit financing, capital expenditures, revenue receipts, GST, revenue expenditures.</p>	18
IV	<p><b>Economic Reforms in India :</b>  Background, Need, Reformative Steps, Impact, Suggestions. Small Scale and Cottage Industries in India-Meaning, Definitions, Role, problems, policy, suggestions  <b>Private Sector in India</b>-Role in Economy, Problems and Prospects.  Keywords : tiny sector, disinvestment, liberalization, globalization and privatization.</p>	18
V	<p><b>Foreign Capital in India :</b>  Need, Role, Capital, Policy, Problems, Suggestions  <b>Foreign Trade in India</b>- Free Trade vs. Trade Protection, Foreign Trade Policy, Composition and Direction of Foreign Trade/ Foreign Direct investment and India, Capital Market and SEBI.</p>	18

<b>PART-C : Learning Resources</b>	
Textbooks, Reference Books, Other Resources	
Suggested Readings :	
Textbooks :	
1.Dutt Gaurav and Sundaram-Indian economy, S.Chand and company pvt ltd.	
2.Dhar P.K., Indian Economy, Kalyani Publishers	
3. Mishra and Puri, Indian Economy, Himalaya Publishing House	
4. Kapila Uma, Indian Economy-Performance and Policies, Academic Foundation, New Delhi.	
Note : Latest edition of textbooks may be preferred.	
<b>Reference Books :</b>	
1. Ahluwalia Montek Singh, Growth and Poverty in Developing Countries.	
2. Singh Ramesh, Indian Economy, McGraw Hill Publication.	
3. Banerjee Abhijit and Duflo Esther, Poor Economics, Penguin Books.	
Suggestive digital platform web links	
Suggested equivalent online course	
SWAYAM Course : <a href="https://onlinecourse.nptel.ac.in/noc21_hs51/preview">Hittps://onlinecourse.nptel.ac..in/noc21 hs51/preview</a>	

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

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(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : II	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Business Mathematics	
3.	Course Type	Generic Elective Course	
4.	Pre-Requisite (if any)	No	
5.	Course Learning outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• understand the nature, shortcomings and potential of Indian economy</li><li>• comprehend the importance and problem of different key sectors of economy.</li><li>• Analyze the various aspects of changing nature of Indian economy and economic policies..</li><li>• Develop analytical skills, interpret the economic events and visualize the economic future of India.</li></ul>	
6.	Credit value	4(L)	



**PART-B: Content of the Course**

Total No. of Lectures+Tutorials (in hours per week) : L-6 Hrs.

Total No. of Lectures: L-90 (Lecture of one hour)

<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	Ratio- Profit ratio, sacrifice ratio and gain ratio, Percentage-Application of percentage of calculating cost and invoice price, Managers commission, discount, commission and brokerage, Average, Profit and loss.	18
II	Simultaneous equations : Meaning, Characteristic and calculations.	18
III	Eliminatory Matrices and D terminals; Definition of a matrices, Types of Matrices, Algebra of Matrices properties of determinants; Calculation of values of determinants up to second order.	18
IV	Logarithms Linear Programming, Graphical method of solution. Problems relating to two variables including the case of mixed constraints. Simplex Method- Solution of problems up to two variables.	18
V	Simple & compound Interest and annuities different types of interest rates; concept of present value and amount of a sum types of annuities; present value and amount of an annuity including the case of continuous compounding; problems relating to sinking fund.	18

**PART-C : Learning Resources**

Textbooks, Reference Books, Other Resources

Suggested Readings :

Textbooks :

1. Allen R.G. Basic Mathematics, macmillan, New Delhi.
2. Dowling : E.T. : Mathematics for Economics Schaum Series, Mc. Graw Hill London.
3. VVavsayik Gaint : Dr. Ramesh Mangal.
4. Vavsayik Gaint : P.K. Jain
5. Loornba, Paul : Liner Programming; Tata M.C. Graw Hill, New Delhi.
6. Vollra, N.D> Quantitative Techniques in Management; Tata Mc Graw Hill New Delhi.
7. Soni R.S. business Mathematics : Pitamber Publishing House
8. Dr. S.M. Shukla, Business Mathematics in Hindi
9. Dr. Vinod Shukla, Business Mathematics in Hindi

**Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

अवधेश प्रताप सिंह विश्वविद्यालय, रीवा (M0प्र0)

कार्यक्रम रूपरेखा : यू.जी. लेवल, सी.बी.सी.एस. प्रणाली

(अध्यादेश-14अ के अन्तर्गत)

वाणिज्य विभाग बी.कॉम. (आनर्स/रिसर्च) के अन्तर्गत 4 वर्षीय सी.बी.सी.एस. प्रणाली

भाग-अ परिचय

कार्यक्रम : यूजी	कक्षा : बी.कॉम. (आनर्स/रिसर्च)	सेमेस्टर : द्वितीय	सत्र- 2021-22
विषय : वाणिज्य			
1.	कोर्स कोड		
2.	कोर्स शीर्षक	हिन्दी भाषा संरचना	
3.	कोर्स का प्रकार	क्षमता वृद्धि पाठ्यक्रम	
4.	कोर्स अपेक्षित	नहीं	
5.	कोर्स अधिगम उपलब्धि (लर्निंग आउट-कम) (C.L.O.)	<ul style="list-style-type: none"><li>● उत्कृष्ट साहित्यिक पाठों के अध्ययन से रूचि का विकास करना।</li><li>● सांस्कृतिक चेतना और राष्ट्रीय भावना का विकास करना।</li><li>● भाषा-ज्ञान।</li><li>● सामान्य एवं विशिष्ट शब्दावली के अध्ययन द्वारा भाषा एवं संस्कृति बोध का विकास करना।</li><li>● प्रतियोगी परीक्षाओं हेतु तैयार करना।</li></ul>	
6.	क्रेडिट मान	04	

भाग-ब : कोर्ष सामग्री		
व्याख्यान की कुल संख्या : 90 व्याख्यान		
यूनिट	विषय	व्याख्यान संख्या
I	<ol style="list-style-type: none"> <li>1. भारत वंदना (काव्य) : सूर्यकान्त त्रिपाठी निराला</li> <li>2. स्वतंत्रता पुकारती (काव्य) : जयशंकर प्रसाद</li> <li>3. भाषा की महत्ता और उसके विविध रूप</li> <li>4. जाग तुझको दूर जाना : सुश्री महादेवी वर्मा</li> <li>5. भाषा कौशल</li> </ol>	18
II	<ol style="list-style-type: none"> <li>1. करुणा (निबंध) : आचार्य रामचंद्र शुक्ल</li> <li>2. बिच्छी बुआ (कहानी) : डॉ. लक्ष्मणसिंह विष्ट 'बटरोही'</li> <li>3. हिन्दी की शब्द संपदा (पर्याय, अनेकार्थी, शब्दयुग्म, विलोम)</li> <li>4. समन्वय की प्रक्रिया (निबंध) : रामधारी सिंह दिनकर</li> <li>5. पारिभाषिक शब्दावली</li> </ol>	18
III	<ol style="list-style-type: none"> <li>1. विलायत पहुँच ही गया (आत्मकथांश) : महात्मा गांधी</li> <li>2. तीर्थ यात्रा (कहानी) : डॉ० मिथिलेश कुमारी मिश्र</li> <li>3. वाक्य संरचना और विराम चिन्ह</li> <li>4. अफसर (व्यंग) : शरद जोशी</li> <li>5. शब्द संरचना : तत्सम, तद्भव, देशज, विदेशी</li> </ol>	18
IV	<ol style="list-style-type: none"> <li>1. अप्प दीपो भव (वक्तव्य कला) : स्वामी श्रद्धानंद</li> <li>2. पत्र मैसूर के महाराजा को (पत्र लेखन) : स्वामी विवेकानंद</li> <li>3. पत्र लेखन, महत्व और उसके विविध रूप</li> <li>4. भारत का सामासिक व्यक्तित्व (प्रस्तावना) : जवाहरलाल नेहरू</li> <li>5. बनी रहेंगी किताबें (आलेख) : डॉ. सुनीता रानी घोष</li> </ol>	18
V	<ol style="list-style-type: none"> <li>1. योग की शक्ति (डायरी) : डॉ. हरिवंश राय बच्चन</li> <li>2. कोश के अखाड़े में कोई पहलवान नहीं उतरता (साक्षात्कार) : भाषाविद् डॉ. हरदेव बाहरी से प्रो. त्रिभुवन नाथ शुक्ल</li> <li>3. सारलेखन, भाव पल्लवन</li> <li>4. यदि बा न होती तो शायद गाँधी को यह ऊँचाई न मिलती (साक्षात्कार) : कथाकार गिरिराज किशोर से सतेन्द्र शर्मा</li> <li>5. साक्षात्कार : प्रयोजन और कौशल</li> </ol>	18

**Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : II	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Environmental Studies	
3.	Course Type [SEC(F)/SEC(V)]	Ability enhancement course	
4.	Pre-Requisite (if any)	OPEN FOR ALL	
5.	Course learning outcomes (CLO)	After completing this course student will be able to: <ul style="list-style-type: none"><li>• To Know the concept of the Environmental pollution and problems.</li><li>• To understand various aspects of air, water, noise and nuclear pollution.</li><li>• To understand food resources, Energy resources and Land resources.</li><li>• To Know the concept of Environment conservation laws.</li></ul>	
6.	Credit value	4	

## Part-B : Content of the Course

Total No. of Lectures Tutorials (in hours per week): L-6		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<b>Study of Environmental and ecology :</b> Definition and Importance, Environmental Pollution and problems., Public participation and Public awareness.	20
II	<b>Environmental Pollution :</b> Air water, noise, heat and nuclear .pollution, Causes, effect and prevention of pollution, disaster management – flood , Earthquake, cyclones and landslides.	20
III	<b>Environment and social problems:</b> Development –non-sustainable to sustainable, Energy problems of cities, Water preservation- rain-water collection..	15
IV	<b>Role of mankind in conserving natural resources:-</b> Food resource-World food problem, Energy resources-increasing demand for energy, Land resource- Land cs resources, land degradation, manmade landslides	15
V	<b>Environment conservation laws:</b> Conservation laws for air and water pollution , Wildlife conservation laws, Role of information technology in protecting environment and health..	20
<b>PART-C : Learning Resources</b>		
<b>Suggestive digital platform web links</b>		
1. <a href="https://www.gst.gov.in">https://www.gst.gov.in</a>		
2. <a href="https://www.icmai.in">https://www.icmai.in</a>		
3. <a href="https://www.cleartax.in">https://www.cleartax.in</a>		

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
<b>Total</b>	<b>100</b>		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A : INTRODUCTION**

Program: UG	Class: B.Com (Honours /Research)	Semester : III	Session : w.e.f. 2021-22
Subject: Commerce			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Corporate Accounting	
3.	Course Type	Core Course- (Major)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• understand the process of issue of share and debenture.</li><li>• acquire the basic understanding of corporate Financial Statements.</li><li>• develop understanding of valuation of goodwill and shares.</li><li>• Calculate the amount of managerial remuneration.</li><li>• Understand the accounting for amalgamation and liquidate of companies.</li></ul>	
6.	Credit value	6(L)	



<b>PART-B: Content of the Course</b>		
Total No. of Lectures+Tutorials (in hours per week) : L-6 Hrs.		
Total No. of Lectures: L-90 (Lecture of one hour)		
<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	<p><b>Accounting for Share Capital :</b>            General Introduction Joint Stock Company, Issue of Share, Forfeiture and Reissue of Forfeited Shares : Concept &amp; Process of Book Building; Issue of Rights and Bonus Shares; Buy Back of Shares, Forfeiture and Reissue of Forfeited Shares. Redemption of Preference Shares.            Keywords: forfeiture, reissue of forfeited shares, preference shares, buy-back over subscription.</p>	20.
II	<p><b>Debenture : Issue and Redemption of Debenture</b>  <b>Final Account</b> Preparation of Profit and Loss Account and Balance Sheet of Corporate Entities excluding calculation of Managerial Remuneration Disposal of Company Profits.,            Keywords: Profit and Loss account and Balance Sheet of Corporate Entities, Managerial Remuneration, Disposal of Company Profits.</p>	20
III	<p><b>Profit or Loss Prior or Post to Incorporation :</b>            Meaning, Methods of Finding out Profit or Loss, Allocation of Expenses <b>Valuation of Shares :</b> Meaning of valuation of Shares, Necessity of valuation, Types of Value of Shares and Methods of Valuation of Shares.            Keywords: Vvaluation of shares, methods of valuation of shares, Prior or Post to incorporation.</p>	20
IV	<p><b>Amalgamation of Companies :</b>            Concepts and Accounting Treatment as per Accounting Standard : 14 (ICAI) (excluding inter-company holdings),  <b>Internal reconstruction :</b>            Concepts and Accounting Treatment Excluding Scheme of Reconstruction            Keywords :accounting standard: 14, internal reconstruction, amalgamation, pooling of interest.</p>	15
V	<p><b>Liquidation of Companies :</b>            Meaning of Winding-up of a Company, Winding-up and Insolvency, Mode of Winding-up. Liquidators Statements of Account, Statement of Affairs.  <b>Keywords : winding-up, insolvency, Statement of Affairs.</b></p>	15

### **PART-C: Learning Resources**

Textbooks, Reference Books, Other Resources

Suggested Readings :

Textbooks :

1. Shukla M.C, Grewal T.C. and Gupta S.C. Advanced Accounts, Vol.-II S.Chand & Co., New Delhi
2. Goyal V.K. and Goyal Ruchi. Corporate Accounting, PHI Learning.
3. Jain S.P. and Narang K.L. Corporate Accounting. Kalyani Publishers, New Delhi.

Reference Book :

1. Tulsian P. C. and Tulsian Bharat, Corporate Accounting, S.Chand
2. Mukharjee Amitabha, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.
3. Compendium of Statements and Standards of Accounting. The Institute of chartered Accountants of India, New Delhi

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : III	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Business Statistics	
3.	Course Type	Minor	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	<b>After successful completion of the course, student shall be able to:</b> <ul style="list-style-type: none"><li>• Acquire a fair degree of proficiency in comprehending statistical data, processing and analyzing it, using statistics tools.</li><li>• Calculate statistical central tendency, deviations and coefficient of variance.</li><li>• Learn to measure of coefficient of skewness, correlation and regression equation.</li><li>• Develop an understanding of index number and their utility in daily life and stock market.</li><li>• Become aware of the pattern revealed by the time series data and use it to make predictions for future.</li></ul>	
6.	Credit value	6(L)	

<b>PART-B: Content of the Course</b>		
Total No. of Lectures+Tutorials (in hours per week) : L-6 Hrs.		
Total No. of Lectures: L-90 (Lecture of one hour)		
<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	<p><b>Statistics :</b>            Definition, nature and scope, Importance, Limitations &amp; Distrust to Statistics. Statistical Investigations, process, tools and techniques of data collection, Primary and Secondary data, Methods of Sampling classification and tabulation of data, preparation of statistical series. Statistical organization in India and M.P.            Keywords :.Statistical Investigation, Data and Statistical Organization.</p>	20.
II	<p><b>Measurement of Central Tendency :</b>            Mean, Median, Mode and Partition values.            Keywords : Central Tendency, Deviation &amp; Coefficient</p>	20
III	<p><b>Dispersion :</b>            Meaning and Importance, Methods- Quartile deviation, Mean Deviation and standard Deviation and their Coefficients, Coefficient of Variance.  <b>Skewness :</b>            Meaning, types, Measures of Skewness and its coefficient : Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness.  <b>Keywords :</b> Dispersion, Skewness, Coefficient.</p>	20
IV	<p><b>Correlation :</b>            Meaning and definition, types and degree of correlation, methods of correlation-Karl Pearson's Method, Spearman's Method, Concurrent Deviation Method, Ratio of Variation.  <b>Regression Analysis :</b>            Meaning, Uses, Regression equations and calculation of Coefficients of Regression..            Keywords : Correlation, Regression.</p>	15
V	<p><b>Index Numbers :</b>            Meaning, characteristics, importance and uses, construction of Index numbers- Fixed Base Index, Chain Base Index, Group Index, Cost of Living Index, Fisher's Ideal Index number with factor and time reversal test.  <b>Analysis of Time Series :</b>            Meaning, Importance and components of time series, measurement of Trends-Moving Average method, Method of Least Square.  <b>Association of Attributes (Two attributes only) :</b>            Meaning, Importance and Methods of Association of Attributes            Keywords : Index Numbers, Reversal Test, Time Series, Association of Attributes.</p>	15

### **PART-C: Learning Resources**

Textbooks, Reference Books, Other Resources

Suggested Readings :

Textbooks :

1. Gupta S.P., Statistical Methods, Sultan Chand and Sons, New Delhi.
2. Shukla and Sahai, Business Statistics, Sahitya Bhawan Publication, Agra.

**Reference Books :**

1. Bohra N.D. Business Statistics, McGraw Hill, New Delhi.
2. Nagar K.N. Statistics, Minakshi Prakashan Meerut.
3. Field Andy, An Adventure in Statistics, Sage Publication

Suggestive digital platform web links

[Hittps://onlinestatbook.com/online\\_statistics\\_education.pdf.](https://onlinestatbook.com/online_statistics_education.pdf)

[Hittp://cs.ioc.ee/itkstat/files/lintro.pdf](http://cs.ioc.ee/itkstat/files/lintro.pdf)

Suggested equivalent online courses

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

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(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : III	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Financial Management	
3.	Course Type	Generic Elective Course-1 (Own Faculty)	
4.	Pre-Requisite (if any)	No	
5.	Course Learning outcomes (CLO)	After successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• understand the scope and objectives of financial management and risk vs. return.</li><li>• Evaluate methodology for decision making for long long terms investments.</li><li>• Understand financial decision and capital structure, theories and various costs incurred for raising capital.</li><li>• Understand the types of dividend decision and theories thereof.</li></ul>	
6.	Credit value	4(L)	

<b>PART-B: Content of the Course</b>		
Total No. of Lectures+Tutorials (in hours per week) : L-6 Hrs.		
Total No. of Lectures: L-90 (Lecture of one hour)		
<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	<p><b>Introduction to Financial Management :</b>            Nature, Scope and objectives of Financial Management, Role of Financial Manager, Traditional Approach, Modern Approach, Objectives of Financial Management-Profit Maximisation, Wealth Maximisation, Time value of money, Risk and return.            Keywords : risk, return, wealth maximization, profit maximization, finance.</p>	15
II	<p><b>Long Term Investment Decisions :</b>            Capital Budgeting Meaning, advantages, disadvantages, Process, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Internal Rate of Return (IRR), Profitability Index.            Keywords : NPV, IRR, PI, ARR, PBP, capital budgeting.</p>	20
III	<p><b>Financing Decision :</b>            Sources of Long-Term Financing, Components of Cost of Capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of preference Capital, Weighted Average Cost of Capital (WACC).  <b>Capital Structure-</b> Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage, Determinants of Capital Structure.            Keywords : WACC, Kd, Ke, Kc, Kp, Kr, NOI, NI approach, MM theory.</p>	20
IV	<p><b>Dividend Decisions :</b>            Dividend Decisions : Theories and models for Relevance and Irrelevance of dividend decision for corporate valuation : Walter's Model, Gordon's Model, MM Approach, Solomon Approach, Dividends payment methods, Dividend policies in practice.            Keywords : Dividend, Walter, Gordon, MM Model, Solomon, Relevance, Irrelevance models.</p>	20
V	<p><b>Working Capital Decisions :</b>            Working Capital Decisions : Concepts of Working Capital, Operating &amp; Cash Cycles, sources of short term finance, working capital estimation, cash management, receivables management, inventory management.            Keywords : Inventory, Cash, Operating Cycle, Receivables.</p>	15

### **PART-C : Learning Resources**

Textbooks, Reference Books, Other Resources

Suggested Readings :

Textbooks :

1. ICSI-Financial Management (CS Executive)
2. Khan, M.Y. and P.K. Jain, Financial Management : Text and Problems, Tata McGraw Hill
3. Horne, Van; James C., John Wachowicz, Fundamentals of Financial Management, Pearson Education.
4. Ross, Stephen A., Westerfield, Randolph and Jeffrey Jaffe, Corporate Finance. Tata McGraw hill.

**Reference Books :**

1. Singh, Surender and Kaur Rajeev. Basic Financial Management, Mayur Paper Book Noida.
2. Singh, J.K. Financial Management-text and problems, 2<sup>nd</sup> edition, Dhanpat Rai and company, Delhi.
3. Rustagi, R.P., Financial Management, Galgotia Publishing company.

Suggestive digital platform web links

[https://en.wikipedia.org/wiki/Financial\\_management](https://en.wikipedia.org/wiki/Financial_management)  
<https://managementhelp.org/businessfinance/index.htm>  
<https://virtusinterpress.org/THE-LINK-BETWEEN-FINANCIAL.html>

Suggested equivalent online course

NPTEL Course : [Hittps://nptl.ac.in/courses/110/107/110107144/](https://nptl.ac.in/courses/110/107/110107144/)  
SWAYAM Course : <https://onlinecourse.nptel.ac.in/noc20mg31/preview>  
<https://onlinecourses.swayam2.ac.in/cec20mg05/preview>  
<https://onlinecourses.swayam2.ac.in/cec20mg10/preview>

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		



# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : III	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	International Business	
3.	Course Type	Generic Elective Course-1 (Own Faculty)	
4.	Pre-Requisite (if any)	OPEN FOR ALL	
5.	Course learning outcomes (CLO)	After completing this course student will be able to: <ul style="list-style-type: none"><li>• Know the concept of the International Business.</li><li>• Obtain the theoretical knowledge of International business.</li><li>• Achieve information relating to international business transaction.</li><li>• Know the historical background and implementation of GATT &amp; WTO.</li></ul>	
6.	Credit value	4(L/P)	

## Part-B : Content of the Course

Total No. of Lectures Tutorials (in hours per week): L-6		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<b>International Trade Theory :</b> Absolute advantage theory, Law of Comparative advantage, Opportunity Cost Theory : Production Possibility Curve with opportunity costs and relative commodity prices basis and gains from trade under constant costs. Production Possibility Curve with increasing costs Community Indifference Curve, Equilibrium in Isolation	20
II	<b>Gains from Trade :</b> Gains from trade with increasing costs, Gains from exchange and specialization, Offer curves terms of trade.	15
III	<b>Factor Endowments and the Heckscher-Ohlin Theory :</b> Meaning of factor Endowment, Assumptions of the theory, Interpretation of Heckcher Ohlin theorem, General equilibrium framework of Heckscher Ohlin Theorem, Diagrammatic presentation of the theory. Factor Price equalization and income distribution, Leontief Paradox and Factor Reversal	20
IV	<b>International Trade Theory :</b> Tariffs : Definition, Types Partial equilibrium analysis of a tariff, Effects of a tariff on consumer and producer surplus, Cost and benefit analysis of tariff Rate of effective protection, General equilibrium analysis of a tariff in a small and large country, Optimum tariff, Stopler-Samuelson Theorem. <b>Non-Tariff Barriers and the New protectionism : Quota-</b> comparison with tariff, Voluntary Export Restraints, Technical, Administrative and other regulations. International Cartels, Dumping, Export subsidies, strategic trade policies.	20
V	<b>World Trade Organization :</b> GATT to WTO, Functions and Principles of WTO and Developing Countries Dispute Settlement Mechanism Recent Trade Rounds and Position India.	15

<b>PART-C : Learning Resources</b>	
<b>Textbooks, Reference Books, Other Resources</b>	
Suggested Readings :	
<b>Textbooks :</b> 1. Soderston, B.O. and Reed, G : International Economics. 2. Salvatore, D. : International Economics 3. Kindleberger, B. : International Economics. 4. Srinivasan, T.N., : Developing Countries and Multilateral Trading System, OUP, Delhi 5. Merr, G.M.: Leading Issues in Economics Delopment. 6. Francies Cherunilam, “International Business-Text and Cases”, PHI Pvt. Ltd. New Delhi. Environment and Management, Anmol Publications Pvt Ltd. New Delhi. 7. V.K. Bhalla, S. Shiva Ramu, International Business Environment and Management. 8. V. Sharan, : International Business, Pearson Education, New Delhi. 9. Recent Articles on WTO.	
<b>Suggestive digital platform web links</b>	
1. <a href="https://www.gst.gov.in">https://www.gst.gov.in</a> 2. <a href="https://www.icmai.in">https://www.icmai.in</a> 3. <a href="https://www.cleartax.in">https://www.cleartax.in</a>	
Suggested equivalent online course	
NPTEL Course : .....	
SWAYAM Course : .....	

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
<b>Total</b>	<b>100</b>		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : III	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	E-Accounting and Taxation with GST	
3.	Course Type [SEC(F)/SEC(V)]	VOCATIONAL (Course type : Title of SEC paper)	
4.	Pre-Requisite (if any)	OPEN FOR ALL	
5.	Course learning outcomes (CLO)	After completing this course student will be able to: <ul style="list-style-type: none"><li>• Know the concept of the E-Accounting.</li><li>• Obtain the theoretical and practical knowledge of Income Tax Act.</li><li>• Achieve information relating Computation of Taxable Income and Tax Liability..</li><li>• Know the historical background and implementation of GST Act.</li><li>• Know the concept of supply and information of Input Tax Credit.</li></ul>	
6.	Credit value	4(L/P)	

**PART-B: Content of the Course**

Total No. of Lectures+Tutorials (in hours per week) : L 6 Hrs.

Total No. of Lectures/Practical: L-90 hrs

<b>Module</b>	<b>Topics</b>	<b>No. of Lectures</b>
I	<b>Introduction of E-Accounting :</b> Concept of Business and Profession, Types of Accounts, Rule Accounts. 1. Converting the Business Transaction into Journal according to the golden rules. 2. Concept of Ledger Trail Sheet and Final Accounting.	20
II	<b>Income Tax :</b> 1. Introduction of Income Tax : Importance Concept and definitions. 2. Theoretical knowledge of various heads of Income Tax.	15
III	<b>Computation of Taxable Income :</b> 1. Procedure of tax assessment and types of tax assessment. 2. TDS and Tax Refund Procedure.	20
IV	<b>GST :</b> 1. Introduction, Important terms. 2. Structure and Classification of GST 3. Concept of impact tax credit.	15
V	<b>Supply :</b> 1. Meaning, Scope, Place and Time of supply. 2. Computation of Assessable value under GST. <b>Practical :</b> <ul style="list-style-type: none"><li>• Filing of ITR</li><li>• Application process of PAN</li><li>• Procedure ITR Challan</li><li>• Payment of TDS</li><li>• Registration under GST</li></ul>	20

<b>PART-C : Learning Resources</b>	
<b>Textbooks, Reference Books, Other Resources</b>	
Suggested Readings :	
<b>Textbooks :</b>	
1.HC Mehrotra and Prof V.P. Agrawal, “Income Tax Law & Accounts” Sahitya Bhawan Publications, Agra	
2. Shripal Sakhlecha, “Income Tax Law and Accounts” Satish Printer Indore.	
3. HC Mehrotra and Prof VP Agrawal, “GST & Customs duty” Sahitya Bhawan Publications, Agra.	
4. Shripal Sakhlecha, “Goods & services tax and Custom Duty” Satish Printer Indore.	
5. Modi, Gupta and Gupta, “Goods and Services Tax and Custom Duty”, SBPD Publication, New Agra.	
<b>Reference Books :</b>	
1. Singhania V.K. “Students Guide to Income Tax”, Taxmann publication, New Delhi.	
2. Singhania V.K. “GST & Customs Law”, Taxmann Publication, new Delhi.	
3. Bansal K.M. “GST & Customs law”, Taxmann publication, New Delhi.	
<b>Suggestive digital platform web links</b>	
1. <a href="https://www.gst.gov.in">https://www.gst.gov.in</a>	
2. <a href="https://www.icmai.in">https://www.icmai.in</a>	
3. <a href="https://www.cleartax.in">https://www.cleartax.in</a>	
Suggested equivalent online course	
NPTEL Course :.....	
SWAYAM Course : .....	

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : III	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Personal Financial Planning	
3.	Course Type [SEC(F)/SEC(V)]	VOCATIONAL (Course type : Title of SEC paper)	
4.	Pre-Requisite (if any)	OPEN FOR ALL	
5.	Course learning outcomes (CLO)	After completing this course student will be able to: <ul style="list-style-type: none"><li>• Know the concept of the Personal Financial Planning.</li><li>• Obtain the theoretical knowledge of Personal Financial Planning</li><li>• Achieve information relating life insurance.</li><li>• Know the concept of investment and mutual fund.</li></ul>	
6.	Credit value	4(L/P)	

## Part-B : Content of the Course

Total No. of Lectures Tutorials (in hours per week): L-6		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<b>Personal Financial Planning</b> Meaning, objectives, process, The concept of Time Value of Money and its application in financial planning.	20
II	<b>Personal Tax Planning</b> Basis of tax assessment for an individual deductions and reliefs available to an individual avenues for tax savings for an individual.	20
III	<b>Life Insurance</b> Tools for financial planning different scheme and their implications, benefits and limitations.	15
IV	<b>The Housing Decision-</b> factors to be considered, modes or finance, benefits and limitations, procedural and legal aspects.	15
V	<b>Other investment</b> avenues such as stocks, bonds, mutual funds, real estate etc. and financial planning. Various financial institutions and modes of personal financing.	20
<b>PART-C : Learning Resources</b>		
<b>Textbooks, Reference Books, Other Resources</b>		
1. Personal Finance with Connect Plus, 10 <sup>th</sup> Edition, Jack R Kapoor, Les R. Diabai, Robert J Hughes, TMH 2. 16 Personal Finance Principles Every investor should know by Manish Chauhan. 3. Simplified Financial Management by Vinay Bhagwat, The Time Group.		
<b>Suggestive digital platform web links</b>		
1. <a href="https://www.gst.gov.in">https://www.gst.gov.in</a> 2. <a href="https://www.icmai.in">https://www.icmai.in</a> 3. <a href="https://www.cleartax.in">https://www.cleartax.in</a>		

<b>Part D: Assessment and Evaluation</b>			
External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
<b>Total</b>	<b>100</b>		



1.	HARSH URMALIYA	RAMAYAN PRASAD	
2.	REETESH MISHRA	RAM DEO MISHRA	
3.	SHIVANK SHUKLA	KRISHNA KUMAR SHUKLA	
4.	ANJALI PATEL	ARVIKND KUMAR PATEL	
5.	<b>PRACHI VERMA</b>	PRABHAKAR VERMA	
6.	TANMAY SINGH	HARENDRA SINGH	
7.	ANUSHKA SINGH BAGHEL	HARICHARAN SINGH	
8.	KIRTI SINGH ARAKH	PAVAN KUMAR SINGH	
9.	NIKITA MISHRA	SANJEEV MISHRA	
10.	KAJAL SEN	ABHINESH SEN	
11.	N YASHA SINGH PATEL	VINOD SINGH	
12.	SATYAM PANDEY	SOMDATT PANDEY	
13.	AATMA KOL	RAMSAKHA KOL	
14.	KUSHUMKALI BUNKAR	PAPPU KORI	
15.	SIMRAN MISHRA	VIPIN BIHARI MISHRA	
16.	ASHU SINGH	JEETENDRA SINGH	
17.	SHRADDHA SINGH CHAOUHAN	SHANKAR SINGH CHOUHAN	
18.	SHIVANI DWIVEDI	VIJAY DWIVEDI	
19.	VIKRAM BAGHEL	KESHAV PRATAP SINGH	
20.	DEVANSHI DWIVEDI	YADVENDRA PRASAD DWIVEDI	
21.	ROHIT PRAJAPATI	RAMAKANT PRAJAPATI	
22.	GOURAV DWIVEDI	DHEERENDRA PRASAD DWIVEDI	
23.	SWATI SHUKLA	BHOOPENDRA SHUKLA	
24.	HIMANSHU PANDEY	AWADHSHARAN PANDEY	
25.	SAHIL ATHYA	DHARMENDRA ATHYA	






## Important Notice (महत्वपूर्ण निर्देश)

- वश्व वद्यालय के शैक्षणिक विभागों के स्नातकोत्तर कोर्स MCA/M.Com./M.Tech/MSW/MBA/M.A./M.Sc के छात्रों को सूचित किया जाता है नियमित एटीकेटी के परीक्षा भूतपूर्व/फॉर्म ऑनलाइन भरने की सुविधा वश्व वद्यालय के पोर्टल पर उपलब्ध करा दी गई है। उपरोक्त कोर्स के समस्त छात्र ऑनलाइन परीक्षा फॉर्म प्रस्तुत कर सकते हैं। परीक्षा फॉर्म भरने की अंतिम तिथि एवं अन्य सूचना हेतु [क्लिक करें।](#)
- सभी छात्रों को नामांकन परीक्षा फॉर्म भरने हेतु वश्व वद्यालय के पोर्टल / पर पंजीयन करवाना अनिवार्य है।
- छात्र पोर्टल पर पंजीयन हेतु [Student Registration पर क्लिक करें।](#)
- Student Registration में छात्र को अपने वश्व वद्यालय में प्रवेश का वर्ष, कोर्स तथा अपना कॉलेज संस्थान चयन कर सर्च करने पर Application/Enrollment Number के साथ नाम, जन्म दिनांक एवं अन्य जानकारी प्रदर्शित होगी।
- प्रदर्शित सूची में से छात्र अपने Application/Enrollment Number तथा अन्य जानकारी को सेलेक्ट कर पंजीयन फॉर्म भर सकते हैं। साथ ही छात्र पोर्टल पर अपना लॉगिन पासवर्ड बना सकते हैं।
- सफलता पूर्वक पंजीयन उपरांत छात्र अपने लॉगिन ID जो क Application/Enrollment Number होगा तथा छात्र द्वारा बनाये गये Password के माध्यम से पोर्टल पर लॉगिन कर अपना नामांकन फॉर्म भर सकते हैं। पोर्टल पर लॉगिन करने के लिए छात्र [Student login पर क्लिक करें।](#)
- नामांकन शुल्क का ऑनलाइन भुगतान पूर्ण करने पर ही छात्रों का नामांकन पूर्ण माना जावेगा।

- पोर्टल से सम्बंधित कसी भी तकनीकी सहायाता के लए छात्र हेल्पलाइन नंबर -9685921293 पर कॉल कर सकते हे या Email:apssuport.rewa22@gmail.com के माध्यम से सहायाता प्राप्त कर सकते हे।

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Income Tax Law and practices	
3.	Course Type	Major (MJ-4)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After the successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• understand the basic concepts of Income Tax Act and determine the Residential status of different persons.</li><li>• identify the five heads in which income is categorized and compute total income.</li><li>• understand clubbing procedures, aggregate income after set-off and carry forward of losses and deduction allowed under the income tax act and further to compute taxable income tax act and further to compute taxable income and tax liability of individuals.</li><li>• file online return.</li></ul>	
6.	Credit value	6 (L)	

## Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<b>General Introduction of Indian Income Tax Act. 1961 :</b> Brief History, Basic Concepts, Income, Agriculture income, Casual Income, previous Year, Assessment year, Gross Total Income, Total Income, Person, Assesses, Exempted Income. Residential Status and Tax Liability, Keywords : income, casual income, assessment year, previous year	18
II	<b>Computation of Income (I) :</b> Income from Salary Income from house property Keywords : Salary, House property	18
III	<b>Computation of Income (II) :</b> Income from Business and Profession Capital Gains Income from other Sources. Keywords : income from business. income from profession, capital gain	18
IV	<b>Different Provisions (I) :</b> set off and carry forward of losses, deduction from gross total income: rebatesand reliefs, clubbing of income, aggregation of income, computation of total income and tax liability of and individual Keywords : gross total income, total income	18
V	<b>Different Provisions (II) :</b> Assessment Procedure, Tax Deduction & Collection Number (TAN), Permanent Account Number (PAN) Tax Deduction At Source, (TDS) Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties, E-Filing of Return. Keywords : TAN, PAN	18

### **PART-C : Learning Resources**

#### **Textbooks, Reference Books, Other Resources**

Suggested Readings :

#### **Textbooks :**

1. Sakhlecha Shripal, Income Tax Law and Practices, Satish Printers Indore
2. Mehrotra and Goyal, Income Tax Law an Practices, Sahitya bhawan Publication Agra.
3. Jain R.K. Income Tax Law and Practices, SBPD Publication Agra.

#### **Reference Books :**

1. Ahuja Girish and Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi.
2. Singhania VGINOD K. and Singhania Monica, Students Guide to Income Tax, Taxmann publication Pvt. Ltd, New Delhi.

#### **Suggestive digital platform web links**

1. <https://incometaxindia.gov.in>
2. <https://www.incometaxindiaefiling.gov.in>
3. <https://www.taxmann.com>
4. <https://taxguru.in/>

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		



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(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Cost Accounting	
3.	Course Type	Minor (MN-4)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After the successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• familiar with the concept of cost accounting.</li><li>• understand the relationship between cost and financial accounting.</li><li>• facilitating the idea and meaning of material and labour cost control in an industry with pricing issues.</li><li>• aware of the concept of various overheads occurring in the factory.</li><li>• expand his knowledge about remuneration and incentives.</li><li>• collect knowledge about preparation of cost sheet from practical point of view and calculate tender/quote price.</li><li>• equipped with knowledge about the contract cost of a particular contract.</li><li>• know what are the basics of process costing of a product.</li><li>• acquired knowledge about service cost especially transport cost.</li><li>• in a position to keep a record of the cost and reconcile the difference, if any.</li></ul>	
6.	Credit value	6 (L)	

## Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<p><b>Introduction :</b> Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system, Role of a Cost Accountant in an organization.</p> <p>Keywords :costing, elements of cost, installation of costing system.</p>	18
II	<p><b>Elements of Cost-1 : Materials :</b> Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues-FIFO, LIFO, Simple Average, Weighted Average, Replacement, Treatment of Material Losses.</p> <p>Labour : Accounting and Control of Labour Clost. Time Keeping and Time Booking. Concept and Treatment of Idle Time, Over Time, Labour Turnover and Fringe Benefits. Methods of Wage Payment and The Incentive Schemes- Halsey, Rowan, Taylor's Differential Piece Wage.</p> <p>Keywords : A, B, C system; EOQ, bin-card, control ratios, job evaluation.</p>	18
III	<p><b>Elements of Cost-2 : Overheads :</b> and Development Expenses Activity Based Cost Allocation. Classification, Allocation, Apportionment and Absorption of Overheads; Under-and Over-Absorption; Capacity Levels and Costs; Treatments of Certain Items in Costing Like Interest on Capital, Packing Expenses, Bad Debts, Research</p> <p>Keywords : departmentalization, machine hour rate.</p>	18
IV	<p><b>Methods of Costing :</b></p> <p>Unit Costing : Definition, Objectives, Elements of Cost, Methods, Cost Sheet, Statement of Cost, Production Account, Calculation of Estimates, Tender and Quotation Price.</p> <p>Contract Costing: Meaning, Features, Contract Ledger, Determination of profit or Loss on Complete and Incomplete Contract,</p> <p>Job Costing : Preamble, Features, Objectives, Advantages, Procedure of Job Costing, Batch Costing.</p> <p>Keywords : direct expenses, work-in-progress, cost of goods sold, certified work, reserve for contingencies, escalation clause, construction contracts.</p>	18
V	<p><b>Process Costing and Record Keeping of Cost :</b></p> <p>Process Costing : Meaning, Characteristics, Scope, Preparation of Process Cost Account, Process Wastage and Treatment, Joint and Bye-products-Methods, Inter-Process Profits.</p> <p>Record keeping of Cost : Book Keeping in Cost Accounting-Integral and Non-Integral Systems, Reconciliation of Cost and Financial Accounts.</p> <p>Keywords : treatment of wastage, log book, running charges, cost ledger, memorandum reconciliation account.</p>	18
<p>Note – Minimum 70% of numerical questions should be asked.</p>		

### **PART-C : Learning Resources**

#### **Textbooks, Reference Books, Other Resources**

Suggested Readings :

##### **Textbooks :**

1. Jain, S.P. and K.L. Narang. Cost Accounting : Principles and Methods, Kalyani Publishers
2. Arora, M.N. Cost Accounting-Principles and Practice. Vikas Publishing House, New Delhi.
3. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons.
4. Jhamb H.V., Fundamentals of Cost Accounting, Ane Books Pvt.Ltd
5. Agrawal M.L. & Gupta K.L., Sahity Bhawan Publications, Agra.

##### **Reference Books :**

1. Arora M.N. (Author) Cost Accounting (For B.Com-Sem.4, Dehli University), Kindle Edition.
2. Gupta M.P. Cost Accounting Text and Problems: Texts and Problems, Kindle Edition.
3. Tulsian P.C. & Tulsian Bharat (Author) Cost Accounting Format : Kindle Edition.

##### **Suggestive digital platform web links**

1. <https://www.edx.org/learn/cost-accounting>.
2. <https://www.coursera.org/project/introduction-cost-accounting>.

Suggested equivalent online course

NPTEL Course : <https://onlinecourses.nptel.ac.in/>

SWAYAM Course : Cost Accounting : By Prof. Varadraj Bapat/ IIT Bombay

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

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(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Management Accounting	
3.	Course Type (Core Course/Discipline Elective/Generic Elective)	Generic Elective Course-1 (own fully)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful completion of the course the student shall be able to: <ul style="list-style-type: none"><li>• Understand the basic concepts of management accounting.</li><li>• Understand the relationship between management and accounting.</li><li>• facilitating the idea and meaning of financial statements.</li><li>• Aware of the position of business through ratio analysis techniques.</li><li>• expand his knowledge about cash position and working capital changes.</li><li>• know what are the basics of process costing of product.</li><li>• make the students develop competence with their usage in managerial decision.</li></ul>	
6.	Credit value	4 (L)	

**Part-B : Content of the Course**

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
i	Management Accounting : Meaning, nature and scope and Functions of management accounting; Role of management accounting in decision making management accounting vs financial accounting and cost accounting. Tools and techniques of management accounting.	18
ii	Financial Statement : Meaning; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios Profitability ratios, turnover ratios and Financials ratios; Advantages of ratios analysis; Limitations of accounting ratios.	18
iii	Funds Flow Statement, Cash Flow Statement, as per Indian Accounting Standard 3.	18
iv	Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making make or buy; Change of product mix; Pricing; Break even analysis; Exploring new markets; shutdown decisions.	18
v	Budgetary Control : Meaning of budget and Budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control Ratios, Zero base budgeting; performance budgeting. Standard Costing and Variance Analysis : Meaning of Standard cost and standard costing; Advantage and application; Variance Analysis; meaning of standard cost and standard costing; Advantages and application; Variance analysis material; and Labour variance.	18
	1. In this paper 70% shall be numerical & 30 % shall be theoretical questions. 2. At least 15 lectures for each unit are compulsory.	

**PART-C : Learning Resources**

**Textbooks, Reference Books, Other Resources**

Suggested Readings :

1. Arora, M.M. : Cost Accounting-Principles and practices; Vikas, New Delhi.
2. S.P. Gupta-Management Accounting
3. M. Agrawal- Management Accounting
4. R.S. Khandwal- Management Accounting
5. Shashi Gupta- Management Accounting

**Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Investment Management	
3.	Course Type (Core Course/Discipline Elective/Generic Elective)	Vocational Course	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful completion of the course the student shall be able to: <ul style="list-style-type: none"><li>• Understand the basic concepts of management.</li><li>• Understand the relationship between management and Investment.</li><li>• Facilitating the idea and meaning of Investment Management.</li><li>• Aware a business through the Risk &amp; securities.</li><li>• Expand his knowledge about efficient market hypothesis.</li><li>• Make the students develop competence with their usage in portfolio investment.</li></ul>	
6.	Credit value	4 (L)	

**Part-B : Content of the Course**

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	Management : Meaning, nature and importance, Functions and Principles of management. Management Vs Administration Professionalisation of management. Development of management thoughts : Contribution of Taylor and Fayol Management by exception. Management by objectives.	18
II	Planning and decision making organisation; Meaning, Principles, Structure Departmentalization Direction, Control process & Methods.	18
III	Investment management : meaning, Nature, objectives and process of investment. Category and alternatives of Investment, negotiable and non-negotiable investment.	18
IV	Measurement of return & risk, Systematic and unsystematic risk, Security risk and return analysis. Security analysis : Fundamental, Economic, Industrial and Technical analysis.	18
V	Efficient market hypothesis: Weak, Semi strong and strong and strong market, capital assets pricing model. Portfolio Evaluation: Evaluation: Jenson, Shape and Traner Model.	18



### **PART-C : Learning Resources**

#### **Textbooks, Reference Books, Other Resources**

##### **Suggested Readings :**

1. Drucker Peter F : Management Challenges for the 21<sup>st</sup> Century: Butterworth Heinemann
2. Wehrich and Koontz, et al : Essentials of Managemet; Tata Mcgraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour, McGraw hill New York.
4. Louis A. Allen : Management and Organisation; McGraw Hill, Tokyo.
5. R.P. Rastogi, Investment Management
6. P.Pendian Security Analysis & Port Folio Management
7. Fischar-Ronold Security Analysis & Port Folio Management.

### **Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Digital Marketing	
3.	Course Type (Core Course/Discipline Specific Elective/Generic Elective)	Vocational Course	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After completing this course will be able to: <ul style="list-style-type: none"><li>• Understand digital marketing, importance thereof, meaning of web site and levels of web site, Difference between blog, portal &amp; website.</li><li>• Learn about SMO (Social Media Optimization) like Facebook, Twitter, LinkedIn, Tumblr, Pinterest and other social media services optimization.</li><li>• understand paid tools like Google AdWords, Display advertising techniques.</li><li>• Learn and apply hands on experience on tools useful to SEO for analysis on website traffic, keyword analysis and learn Email marketing and Ad Designing.</li></ul>	
6.	Credit value	4 (L)	

## Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<b>Introduction to Digital Marketing</b> : Meaning of Digital Marketing, Differences from Traditional Marketing, Return of Investments on Digital Marketing Vs Traditional Marketing, E Commerce, Tools used for successful marketing, SWOT Keywords :Titles, Metatags	18
II	<b>Analysis of business for digital marketing</b> : Meaning of Blogs, Websites, portal and their differences, Visibility, Visitor Engagement, Conversion Process, Retention, Performance Evaluation. Keywords :Blog, Websites and Visibility.	18
III	<b>Search Engine Optimization (SEO)</b> : On page optimization techniques, off page optimization techniques, preparing reports, creating search compaigns, Creating Display Campaigns. Keywords : Verbal Communication, Non-Verbal Communication, Intra personal and Inter personal communication.	18
IV	<b>Social Media Optimization (SMO)</b> : Introduction to social media marketing, advanced Facebook marketing, WordPress Blog creation, Twitter marketing, LinkedIn Marketing, Instagram Marketing, Social Media Analytical Tools. Keywords : Google Analytics.	18
V	<b>Website Traffic Analysis</b> : Affiliate Marketing and Ad Designing : Google Analytics, Online Reputation Management, EMail Marketing, Affiliate Marketing, Understatnding AdWords Algorithm, Advertisement Designing. Keywords : Ad Design, Social Media, Affiliate, Analytics, SMO.	18

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**PART-C : Learning Resources**

**Textbooks, Reference Books, Other Resources**

Suggested Readings :

**Textbooks :**

1. Ahuja Vandana (2016) Digital Marketing. Oxford University Press ISBN : 9780199455447
2. Sainy Romi, Nargundkar Rajendra (2018) Digital Marketing : Cases from India, Notion Press ISBN 9781644291931, 1644291932.

**Suggestive digital platform web links**

1. <https://www.wordstream.com/link>
2. building~:text=Building%20links%20is%20one%20of,buid%20links%20to%20your%20site.
3. <https://www.targetinternet.com/the-top-32-most-useful-digital-marketing-links/>
4. <https://digitalmarketingphilippines.com/8-strategic-steps-to-natural-link-building/>
5. <https://www.the-web-guys.com/digital-marketing/>

Suggested equivalent online course

NPTEL Course : <https://nptel.ac.in/courses/110/105/110105142/>

SWAYAM Course : [https://onlinecourses.swayam2.ac.in/ugc19\\_hs26/preview](https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview)

**Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
Subject: <b>Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Human Resources Management	
3.	Course Type (Core Course/Discipline Elective/Generic Elective)	Generic Elective Course-1 (own fully)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful competition of the course the student shall be able to: <ul style="list-style-type: none"><li>• To understand and appreciate the importance of the human resources vis-a-vis other resources of the organisation.</li><li>• To familiarize the students with methods and techniques of HRM.</li><li>• To equip them with the application of the HRM tools in real world business situations.</li></ul>	
6.	Credit value	4 (L)	

### Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	Human Resources Management : Context and Concept of People Management in a Systems Perspective-Organisation and Functions of the HR and Personnel Department_HR. Structure and Strategy; Role o Government and Personnel Enironmen t including MNCs.	18
II	Recruitment and Selection : Human Resource Information System {HRIS}-Manpower Planning-Selection-Induction & Orientation-Performance and Potential Appraisal-Coaching and Mentoring-HRM issues and practices in the context of Outsourcing as a strategy.	18
III	Human Resources Development-Training and Development Methods-Design & Evaluation of T&D Programmes-Gareer Development-Promotions and Transfers-Personnel Empowerment including Delegation-Retirement and other Separation Processes.	18
IV	Financial Compensation-Productivity and Morale-Principal Compensation issues management-Job Evaluation-Productivity, Employee Morale and Motivation-sprees Management-Quality of Work life.	18
V	Building relationships-Facilitating Legislative Framework-Trade Unions-Managing Conflicts-Disciplinary Process-Collective Bargaining-Workers Participation in Management-Concept, Mechanisms and Experiences.	18

**PART-C : Learning Resources**

**Textbooks, Reference Books, Other Resources**

Suggested Readings :

1. Venkata Ratnam C.S. & Srivastava B.K. Personnel Management and Human Resources, Tata Mc-Graw Hill, New Delhi
2. Aswathappa, Human Resource Management, Tata Mc-Graw Hill, New Delhi, 2010
3. Garry Dessler & Varkkey, Human Resource Management, Pearson, New Delhi, 2009
4. Alan Price, Human Resource Management, Cengage Learning, New Delhi, 2007
5. Pravin Durai, Human Resource Management, Pearson, New Delhi, 2010
6. Snell, Bohlander & Vohra, Human Resources Management, Cengage, New Delhi, 2010

**Part D: Assessment and Evaluation**

External Assessment (UE)	Max. Marks. 60	Min. Marks: 24	U.E. Time 3 Hours
Internal Assessment	Max. Marks. 40	Min. Marks. 14	
Total	100		

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Income Tax Law and practices	
3.	Course Type	Major (MJ-4)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After the successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• understand the basic concepts of Income Tax Act and determine the Residential status of different persons.</li><li>• identify the five heads in which income is categorized and compute total income.</li><li>• understand clubbing procedures, aggregate income after set-off and carry forward of losses and deduction allowed under the income tax act and further to compute taxable income tax act and further to compute taxable income and tax liability of individuals.</li><li>• file online return.</li></ul>	
6.	Credit value	6 (L)	



## Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<b>General Introduction of Indian Income Tax Act. 1961 :</b> Brief History, Basic Concepts, Income, Agriculture income, Casual Income, previous Year, Assessment year, Gross Total Income, Total Income, Person, Assesses, Exempted Income. Residential Status and Tax Liability, Keywords : income, casual income, assessment year, previous year	18
II	<b>Computation of Income (I) :</b> Income from Salary Income from house property Keywords : Salary, House property	18
III	<b>Computation of Income (II) :</b> Income from Business and Profession Capital Gains Income from other Sources. Keywords : income from business. income from profession, capital gain	18
IV	<b>Different Provisions (I) :</b> set off and carry forward of losses, deduction from gross total income: rebates and reliefs, clubbing of income, aggregation of income, computation of total income and tax liability of and individual Keywords : gross total income, total income	18
V	<b>Different Provisions (II) :</b> Assessment Procedure, Tax Deduction & Collection Number (TAN), Permanent Account Number (PAN) Tax Deduction At Source, (TDS) Advance Payment of Tax, Income Tax Authorities, Appeal, Revision and Penalties, E-Filing of Return. Keywords : TAN, PAN	18
Note – Minimum 70% of numerical questions should be asked.		

## **PART-C : Learning Resources**

### **Textbooks, Reference Books, Other Resources**

Suggested Readings :

#### **Textbooks :**

1. Sakhlecha Shripal, Income Tax Law and Practices, Satish Printers Indore
2. Mehrotra and Goyal, Income Tax Law an Practices, Sahitya bhawan Publication Agra.
3. Jain R.K. Income Tax Law and Practices, SBPD Publication Agra.

#### **Reference Books :**

1. Ahuja Girish and Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi.
2. Singhania VGINOD K. and Singhania Monica, Students Guide to Income Tax, Taxmann publication Pvt. Ltd, New Delhi.

#### **Suggestive digital platform web links**

1. <https://incometaxindia.gov.in>
2. <https://www.incometaxindiaefiling.gov.in>
3. <https://www.taxmann.com>
4. <https://taxguru.in/>

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Cost Accounting	
3.	Course Type	Minor (MN-4)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After the successful completion of the course, the student shall be able to: <ul style="list-style-type: none"><li>• familiar with the concept of cost accounting.</li><li>• understand the relationship between cost and financial accounting.</li><li>• facilitating the idea and meaning of material and labour cost control in an industry with pricing issues.</li><li>• aware of the concept of various overheads occurring in the factory.</li><li>• expand his knowledge about remuneration and incentives.</li><li>• collect knowledge about preparation of cost sheet from practical point of view and calculate tender/quote price.</li><li>• equipped with knowledge about the contract cost of a particular contract.</li><li>• know what are the basics of process costing of a product.</li><li>• acquired knowledge about service cost especially transport cost.</li><li>• in a position to keep a record of the cost and reconcile the difference, if any.</li></ul>	
6.	Credit value	6 (L)	

## Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<p><b>Introduction :</b> Meaning, objectives and advantages of cost accounting, Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system, Role of a Cost Accountant in an organization.</p> <p>Keywords :costing, elements of cost, installation of costing system.</p>	18
II	<p><b>Elements of Cost-1 : Materials :</b> Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues-FIFO, LIFO, Simple Average, Weighted Average, Replacement, Treatment of Material Losses.</p> <p>Labour : Accounting and Control of Labour Clost. Time Keeping and Time Booking. Concept and Treatment of Idle Time, Over Time, Labour Turnover and Fringe Benefits. Methods of Wage Payment and The Incentive Schemes- Halsey, Rowan, Taylor's Differential Piece Wage.</p> <p>Keywords : A, B, C system; EOQ, bin-card, control ratios, job evaluation.</p>	18
III	<p><b>Elements of Cost-2 : Overheads :</b> and Development Expenses Activity Based Cost Allocation. Classification, Allocation, Apportionment and Absorption of Overheads; Under-and Over-Absorption; Capacity Levels and Costs; Treatments of Certain Items in Costing Like Interest on Capital, Packing Expenses, Bad Debts, Research</p> <p>Keywords : departmentalization, machine hour rate.</p>	18
IV	<p><b>Methods of Costing :</b></p> <p>Unit Costing : Definition, Objectives, Elements of Cost, Methods, Cost Sheet, Statement of Cost, Production Account, Calculation of Estimates, Tender and Quotation Price.</p> <p>Contract Costing: Meaning, Features, Contract Ledger, Determination of profit or Loss on Complete and Incomplete Contract,</p> <p>Job Costing : Preamble, Features, Objectives, Advantages, Procedure of Job Costing, Batch Costing.</p> <p>Keywords : direct expenses, work-in-progress, cost of goods sold, certified work, reserve for contingencies, escalation clause, construction contracts.</p>	18
V	<p><b>Process Costing and Record Keeping of Cost :</b></p> <p>Process Costing : Meaning, Characteristics, Scope, Preparation of Process Cost Account, Process Wastage and Treatment, Joint and Bye-products-Methods, Inter-Process Profits.</p> <p>Record keeping of Cost : Book Keeping in Cost Accounting-Integral and Non-Integral Systems, Reconciliation of Cost and Financial Accounts.</p> <p>Keywords : treatment of wastage, log book, running charges, cost ledger, memorandum reconciliation account.</p>	18
<p>Note – Minimum 70% of numerical questions should be asked.</p>		

## **PART-C : Learning Resources**

### **Textbooks, Reference Books, Other Resources**

Suggested Readings :

#### **Textbooks :**

1. Jain, S.P. and K.L. Narang. Cost Accounting : Principles and Methods, Kalyani Publishers
2. Arora, M.N. Cost Accounting-Principles and Practice. Vikas Publishing House, New Delhi.
3. Iyengar, S.P. Cost Accounting, Sultan Chand & Sons.
4. Jhamb H.V., Fundamentals of Cost Accounting, Ane Books Pvt.Ltd
5. Agrawal M.L. & Gupta K.L., Sahity Bhawan Publications, Agra.

#### **Reference Books :**

1. Arora M.N. (Author) Cost Accounting (For B.Com-Sem.4, Dehli University), Kindle Edition.
2. Gupta M.P. Cost Accounting Text and Problems: Texts and Problems, Kindle Edition.
3. Tulsian P.C. & Tulsian Bharat (Author) Cost Accounting Format : Kindle Edition.

#### **Suggestive digital platform web links**

1. <https://www.edx.org/learn/cost-accounting>.
2. <https://www.coursera.org/project/introduction-cost-accounting>.

Suggested equivalent online course

NPTEL Course : <https://onlinecourses.nptel.ac.in/>

SWAYAM Course : Cost Accounting : By Prof. Varadraj Bapat/ IIT Bombay

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Management Accounting	
3.	Course Type (Core Course/Discipline Elective/Generic Elective)	Generic Elective Course-1 (own fully)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful completion of the course the student shall be able to: <ul style="list-style-type: none"><li>• Understand the basic concepts of management accounting.</li><li>• Understand the relationship between management and accounting.</li><li>• facilitating the idea and meaning of financial statements.</li><li>• Aware of the position of business through ratio analysis techniques.</li><li>• expand his knowledge about cash position and working capital changes.</li><li>• know what are the basics of process costing of product.</li><li>• make the students develop competence with their usage in managerial decision.</li></ul>	
6.	Credit value	4 (L)	

**Part-B : Content of the Course**

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	Management Accounting : Meaning, nature and scope and Functions of management accounting; Role of management accounting in decision making management accounting vs financial accounting and cost accounting. Tools and techniques of management accounting.	18
II	Financial Statement : Meaning; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios Profitability ratios, turnover ratios and Financials ratios; Advantages of ratios analysis; Limitations of accounting ratios.	18
III	Funds Flow Statement, Cash Flow Statement, as per Indian Accounting Standard 3.	18
IV	Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making make or buy; Change of product mix; Pricing; Break even analysis; Exploring new markets; shutdown decisions.	18
V	Budgetary Control : Meaning of budget and Budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control Ratios, Zero base budgeting; performance budgeting. Standard Costing and Variance Analysis : Meaning of Standard cost and standard costing; Advantage and application; Variance Analysis; meaning of standard cost and standard costing; Advantages and application; Variance analysis material; and Labour variance.	18
	1. In this paper 70% shall be numerical & 30 % shall be theoretical questions. 2. At least 15 lectures for each unit are compulsory.	

<b>PART-C : Learning Resources</b>
<b>Textbooks, Reference Books, Other Resources</b>
Suggested Readings :
<ol style="list-style-type: none"><li>1. Arora, M.M. : Cost Accounting-Principles and practices; Vikas, New Delhi.</li><li>2. S.P. Gupta-Management Accounting</li><li>3. M. Agrawal- Management Accounting</li><li>4. R.S. Khandwal- Management Accounting</li><li>5. Shashi Gupta- Management Accounting</li></ol>



# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Investment Management	
3.	Course Type (Core Course/Discipline Elective/Generic Elective)	Vocational Course	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful completion of the course the student shall be able to: <ul style="list-style-type: none"><li>• Understand the basic concepts of management.</li><li>• Understand the relationship between management and Investment.</li><li>• Facilitating the idea and meaning of Investment Management.</li><li>• Aware a business through the Risk &amp; securities.</li><li>• Expand his knowledge about efficient market hypothesis.</li><li>• Make the students develop competence with their usage in portfolio investment.</li></ul>	
6.	Credit value	4 (L)	

**Part-B : Content of the Course**

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	Management : Meaning, nature and importance, Functions and Principles of management. Management Vs Administration Professionalisation of management. Development of management thoughts : Contribution of Taylor and Fayol Management by exception. Management by objectives.	18
II	Planning and decision making organisation; Meaning, Principles, Structure Departmentalization Direction, Control process & Methods.	18
III	Investment management : meaning, Nature, objectives and process of investment. Category and alternatives of Investment, negotiable and non-negotiable investment.	18
IV	Measurement of return & risk, Systematic and unsystematic risk, Security risk and return analysis. Security analysis : Fundamental, Economic, Industrial and Technical analysis.	18
V	Efficient market hypothesis: Weak, Semi strong and strong and strong market, capital assets pricing model. Portfolio Evaluation: Evaluation: Jenson, Shape and Traner Model.	18

<b>PART-C : Learning Resources</b>
<b>Textbooks, Reference Books, Other Resources</b>
Suggested Readings :
<ol style="list-style-type: none"><li>1. Drucker Peter F : Management Challenges for the 21<sup>st</sup> Century: Butterworth Heinemann</li><li>2. Wehrich and Koontz, et al : Essentials of Managemet; Tata Mcgraw Hill, New Delhi.</li><li>3. Fred Luthans: Organizational Behaviour, McGraw hill New York.</li><li>4. Louis A. Allen : Management and Organisation; McGraw Hill, Tokyo.</li><li>5. R.P. Rastogi, Investment Management</li><li>6. P.Pendian Security Analysis &amp; Port Folio Management</li><li>7. Fischar-Ronold Security Analysis &amp; Port Folio Management.</li></ol>

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

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Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Digital Marketing	
3.	Course Type (Core Course/Discipline Elective/Generic Elective)	Vocational Course	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After completing this course will be able to: <ul style="list-style-type: none"><li>• Understand digital marketing, importance thereof, meaning of web site and levels of web site, Difference between blog, portal &amp; website.</li><li>• Learn about SMO (Social Media Optimization) like Facebook, Twitter, LinkedIn, Tumblr, Pinterest and other social media services optimization.</li><li>• understand paid tools like Google AdWords, Display advertising techniques.</li><li>• Learn and apply hands on experience on tools useful to SEO for analysis on website traffic, keyword analysis and learn Email marketing and Ad Designing.</li></ul>	
6.	Credit value	4 (L)	

## Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	<b>Introduction to Digital Marketing</b> : Meaning of Digital Marketing, Differences from Traditional Marketing, Return of Investments on Digital Marketing Vs Traditional Marketing, E Commerce, Tools used for successful marketing, SWOT Keywords :Titles, Metatags	18
II	<b>Analysis of business for digital marketing</b> : Meaning of Blogs, Websites, portal and their differences, Visibility, Visitor Engagement, Conversion Process, Retention, Performance Evaluation. Keywords :Blog, Websites and Visibility.	18
III	<b>Search Engine Optimization (SEO)</b> : On page optimization techniques, off page optimization techniques, preparing reports, creating search compaigns, Creating Display Campaigns. Keywords : Verbal Communication, Non-Verbal Communication, Intra personal and Inter personal communication.	18
IV	<b>Social Media Optimization (SMO)</b> : Introduction to social media marketing, advanced Facebook marketing, WordPress Blog creation, Twitter marketing, LinkedIn Marketing, Instagram Marketing, Social Media Analytical Tools. Keywords : Google Analytics.	18
V	<b>Website Traffic Analysis</b> : Affiliate Marketing and Ad Designing : Google Analytics, Online Reputation Management, EMail Marketing, Affiliate Marketing, Understatnding AdWords Algorithm, Advertisement Designing. Keywords : Ad Design, Social Media, Affiliate, Analytics, SMO.	18

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## **PART-C : Learning Resources**

### **Textbooks, Reference Books, Other Resources**

Suggested Readings :

#### **Textbooks :**

1. Ahuja Vandana (2016) Digital Marketing. Oxford University Press ISBN : 9780199455447
2. Sainy Romi, Nargundkar Rajendra (2018) Digital Marketing : Cases from India, Notion Press ISBN 9781644291931, 1644291932.

#### **Suggestive digital platform web links**

1. <https://www.wordstream.com/link>
2. building:~:text=Building%20links%20is%20one%20of,buid%20links%20to%20your%20site.
3. <https://www.targetinternet.com/the-top-32-most-useful-digital-marketing-links/>
4. <https://digitalmarketingphilippines.com/8-strategic-steps-to-natural-link-building/>
5. <https://www.the-web-guys.com/digital-marketing/>

Suggested equivalent online course

NPTEL Course : <https://nptel.ac.in/courses/110/105/110105142/>

SWAYAM Course : [https://onlinecourses.swayam2.ac.in/ugc19\\_hs26/preview](https://onlinecourses.swayam2.ac.in/ugc19_hs26/preview)

# Awadhesh Pratap Singh University, Rewa (M.P.)

Structure for UG Programme : UGC CBCS System

(As Per Ordinance 14-A)

Papers Offered by the Department of Commerce Under 4 Years CBCS Course of B.Com  
(Honours/Research)

## **PART-A: INTRODUCTION**

Program: UG	Class: B.Com (Honours/Research)	Semester : IV	Session : w.e.f. 2021-22
<b>Subject: Commerce</b>			
1.	Course Code	.....(To be filled by Exam Cell)	
2.	Course Title	Human Resources Management	
3.	Course Type (Core Course/Discipline Specific Elective/Generic Elective)	Generic Elective Course-1 (own fully)	
4.	Pre-Requisite (if any)	No	
5.	Course learning outcomes (CLO)	After successful competition of the course the student shall be able to: <ul style="list-style-type: none"><li>• To understand and appreciate the importance of the human resources vis-a-vis other resources of the organisation.</li><li>• To familiarize the students with methods and techniques of HRM.</li><li>• To equip them with the application of the HRM tools in real world business situations.</li></ul>	
6.	Credit value	4 (L)	

## Part-B : Content of the Course

Total No. of Lectures + Tutorials (one hours per week) L-6 Hrs		
Total No. of Lectures: L-90 (Lecture of one hour)		
Module	Topic	No. of Lecture
I	Human Resources Management : Context and Concept of People Management in a Systems Perspective-Organisation and Functions of the HR and Personnel Department_HR. Structure and Strategy; Role o Government and Personnel Enironmen t including MNCs.	18
II	Recruitment and Selection : Human Resource Information System {HRIS}-Manpower Planning-Selection-Induction & Orientation-Performance and Potential Appraisal-Coaching and Mentoring-HRM issues and practices in the context of Outsourcing as a strategy.	18
III	Human Resources Development-Training and Development Methods-Design & Evaluation of T&D Programmes-Gareer Development-Promotions and Transfers-Personnel Empowerment including Delegation-Retirement and other Separation Processes.	18
IV	Financial Compensation-Productivity and Morale-Principal Compensation issues management-Job Evaluation-Productivity, Employee Morale and Motivation-sprees Management-Quality of Work life.	18
V	Building relationships-Facilitating Legislative Framework-Trade Unions-Managing Conflicts-Disciplinary Process-Collective Bargaining-Workers Participation in Management-Concept, Mechanisms and Experiences.	18



**PART-C : Learning Resources**

**Textbooks, Reference Books, Other Resources**

Suggested Readings :

1. Venkata Ratnam C.S. & Srivastava B.K. Personnel Management and Human Resources, Tata Mc-Graw Hill, New Delhi
2. Aswathappa, Human Resource Management, Tata Mc-Graw Hill, New Delhi, 2010
3. Garry Dessler & Varkkey, Human Resource Management, Pearson, New Delhi, 2009
4. Alan Price, Human Resource Management, Cengage Learning, New Delhi, 2007
5. Pravin Durai, Human Resource Management, Pearson, New Delhi, 2010
6. Snell, Bohlander & Vohra, Human Resources Management, Cengage, New Delhi, 2010