

KUMAUN UNIVERSITY, NAINITAL
(Estd. under the U.P. State Universities Act, 1973
now adopted by Uttarakhand State)

FACULTY OF COMMERCE

PROGRAM STRUCTURE
FOR FYUGP/MASTER'S IN COMMERCE
As Per NEP 2020

Course Outline For B.Com./B.Com. Honours/B.Com. Honours with
Research/ M.Com.
(Applicable From the Academic Session 2025-26)

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| 10. | Dr. Manoj Upreti | Principal | Commerce | Govt. Degree College Rikhnikhaal, Paudi |
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SYLLABUS PREPARATION COMMITTEE

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(Signature)

COURSE FRAMEWORK ACCORDING TO NHEQF/CCFUP

(For B.Com. DSC-A/B/C shall be replaced with DSC-1/2/3/Allied Disciplines)

| Semester | Core (DSC) | Elective (DSE) | Generic Elective (GE) | Ability Enhancement Course (AEC) | Skill Enhancement Course (SEC) | Internship/ Apprenticeship/Project (2) | Value addition course (VAC) | Total Credits |
|--|--------------------|--|--|---|---------------------------------------|--|--|---------------|
| I | Discipline A1- (4) | | Choose one from a pool of courses GE-1 (4) | Choose one from a pool of AEC courses (2) | Choose one from a pool of courses (2) | | Choose one from a pool of courses (2) | 22 credits |
| | Discipline B1- (4) | | | | | | | |
| | Discipline C1- (4) | | | | | | | |
| II | Discipline A2 (4) | | Choose one from a pool of courses GE-2 (4) | Choose one from a pool of AEC courses (2) | Choose one from a pool of courses (2) | | Choose one from a pool of courses (2) | 22 credits |
| | Discipline B2 (4) | | | | | | | |
| | Discipline C2 (4) | | | | | | | |
| Students on exit shall be awarded Undergraduate Certificate (in the Field of Multidisciplinary Study) after securing the requisite 44 credits in Semesters I and II | | | | | | | | Total = 44 |
| III | Discipline A3 (4) | Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses, GE -3 (4) | | Choose one from a pool of AEC courses (2) | Choose one SEC (2) | | Choose one from a pool of courses (2) | 22 credits |
| | Discipline B3 (4) | | | | | | | |
| | Discipline C3 (4) | | | | | | | |
| IV | Discipline A4 (4) | Choose one from pool of courses, DSE A/B/C (4) OR Choose from pool of courses GE - 4 (4) | | Choose one from a pool of AEC courses (2) | Choose one SEC (2) | | Choose one from a pool of courses (2) | 22 Credits |
| | Discipline B4 (4) | | | | | | | |
| | Discipline C4 (4) | | | | | | | |
| Students on exit shall be awarded Undergraduate Diploma (in the Field of Multidisciplinary Study) after securing the requisite 88 credits on completion of Semester IV | | | | | | | | Total = 88 |
| V | Discipline A5 (4) | Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-5 (4) | | | Choose one SEC (2) | | Internship/ Apprenticeship/ Project/ Community outreach (4) | 22 credits |
| | Discipline B5 (4) | | | | | | | |
| | Discipline C5 (4) | | | | | | | |
| VI | Discipline A 6 (4) | Choose one from a pool of courses DSE A/B/C (4) OR Choose one from a pool of courses GE-6 (4) | | | Choose one SEC (2) | | Internship/ Apprenticeship/ Project/ Community outreach (4) | 22 credits |
| | Discipline B6 (4) | | | | | | | |
| | Discipline C6 (4) | | | | | | | |
| Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) after securing the requisite 132 credits on completion of Semester VI | | | | | | | | Total= 132 |
| VII | DSC-(4) | Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12) | | | | | Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2) | 22 credits |

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| | | | | | | | |
|---|----------|--|--|--|--|--|--------------------|
| VIII | DSC- (4) | Choose three DSE (3x4) courses OR Choose two DSE -(2x4) one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12) | | | | Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2) | 22 credits |
| Students on exit shall be awarded Bachelor of (in the Field of Multidisciplinary Study) (Honours or Honours with Academic Projects/Entrepreneurship) after securing the requisite 176 credits on completion of Semester VIII Or If a student opts for a two-year PG program, they have the option to obtain a PG diploma in the core subject upon earning 44 credits at the conclusion of the second semester of the PG program. | | | | | | | Total = 176 |
| IX | DSC-(4) | Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12) | | | | Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2) | 22 credits |
| X | DSC- (4) | Choose three DSE (3x4) courses OR Choose two DSE-(2x4) and one GE (4) course OR Choose one DSE (4) and two GE (2x4) courses (total = 12) | | | | Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2) | 22 credits |
| Students on exit shall be Master's in Core subject after securing the requisite 220 credits on completion of Semester X | | | | | | | Total = 220 |



DEPARTMENT OF COMMERCE

Program Structure B.Com. & M.Com. (CBCS)

| Year | 1 | | 2 | | 3 | | 4 | | 5 | | Total Credit | | | | |
|---|--------------------------------|----------|---|---|---|---|---|---|---|---|--------------|-----------------|-----------------|-----------------|-----------------|
| Semester | No. of Papers/Courses (Credit) | | | | | | | | | | | | | | |
| | I | II | III | IV | V | VI | VII | VIII | IX | X | | | | | |
| Discipline Specific Core (DSC) | 3 (4) | 3 (4) | 3 (4) | 3 (4) | 3 (4) | 3 (4) | 1 (4) | 1 (4) | 1 (4) | 1 (4) | 88 | | | | |
| Discipline Specific Elective (DSE) | - | - | 1 DSE (4) OR 1 GE (4) | 1 DSE (4) OR 1 GE (4) | 1 DSE (4) OR 1 GE (4) | 1 DSE (4) OR 1 GE (4) | 3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4) | 3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4) | 3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4) | 3DSE (4) OR 2DSE+1GE (4) OR 1DSE+2GE (4) | 72 | | | | |
| Generic Elective (GE) | 1 (4) | 1 (4) | | | | | OR | OR | OR | OR | | 2DSE+1GE (4) | 2DSE+1GE (4) | 2DSE+1GE (4) | 2DSE+1GE (4) |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| Ability Enhancement Course (AEC) | 1 (2) | 1 (2) | 1 (2) | 1 (2) | - | - | - | - | - | - | 8 | | | | |
| Skill Enhancement Course (SEC) | 1 (2) | 1 (2) | 1 (2) | 1 (2) | 1 (2) | 1 (2) | - | - | - | - | 12 | | | | |
| Value addition course (VAC) | 1 (2) | 1 (2) | 1 (2) | 1 (2) | - | - | - | - | - | - | 8 | | | | |
| Internship/ Apprenticeship/ Project/Community outreach | - | - | - | - | 1 (4) | 1 (4) | - | - | - | - | 8 | | | | |
| Dissertation on Major/Minor/ Academic project/ Entrepreneurship | - | - | - | - | - | - | Dissertation/ Academic project/ Entrepreneurship 1 (4+2) | Dissertation/ Academic project/ Entrepreneurship 1 (4+2) | Dissertation/ Academic project/ Entrepreneurship 1 (4+2) | Dissertation/ Academic project/ Entrepreneurship 1 (4+2) | 24 | | | | |
| Total Credits | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 220 | | | | |

SEMESTER WISE SUMMARY OF THE COURSE/PAPERS (B.Com./M.Com.)

YEAR 1- UNDERGRADUATE CERTIFICATE IN COMMERCE

Minimum requirement for getting Undergraduate Certificate in Commerce After One Year 44 Credit

| SEMESTER-I | | | Theory/ Practical | Credits |
|-------------------|---|----------------------------------|------------------------------|----------------|
| DSC-1.1 | Financial Accounting | Discipline Specific Core (DSC) | Theory | 4 |
| DSC-1.2 | Business Organisation and Management | | Theory | 4 |
| DSC-1.3 | Micro Economics | | Theory | 4 |
| GE-1 | Choose one from a pool of Generic Elective Courses | Generic Elective (GE) | Theory/Practical | 4 |
| AEC | Choose one from a pool of Ability Enhancement Courses | Ability Enhancement Course (AEC) | Theory/Practical | 2 |
| SEC | Choose one from a pool of Skill Enhancement Courses | Skill Enhancement Course (SEC) | Theory/Practical | 2 |
| VAC | Choose one from a pool of Value addition Courses | Value addition course (VAC) | Theory/Practical | 2 |

Total of Semester I - 22 Credits

| SEMESTER-II | | | Theory/ Practical | Credits |
|--------------------|---|----------------------------------|------------------------------|----------------|
| DSC-2.1 | Business Statistics | Discipline Specific Core (DSC) | Theory | 4 |
| DSC-2.2 | Fundamentals of Marketing | | Theory | 4 |
| DSC-2.3 | Business Regulatory Framework | | Theory | 4 |
| GE-2 | Choose one from a pool of Generic Elective Courses | Generic Elective (GE) | Theory/Practical | 4 |
| AEC | Choose one from a pool of Ability Enhancement Courses | Ability Enhancement Course (AEC) | Theory/Practical | 2 |
| SEC | Choose one from a pool of Skill Enhancement Courses | Skill Enhancement Course (SEC) | Theory/Practical | 2 |
| VAC | Choose one from a pool of Value addition Courses | Value addition course (VAC) | Theory/Practical | 2 |

Total of Semester II - 22 Credits

YEAR 2- UNDERGRADUATE DIPLOMA IN COMMERCE

Minimum requirement for getting Undergraduate Diploma in Commerce After Two Years 44+44=88 Credits

| SEMESTER-III | | | Theory/ Practical | Credits |
|---------------------|--|------------------------------------|------------------------------|----------------|
| DSC-3.1 | Advance Accounting | Discipline Specific Core (DSC) | Theory | 4 |
| DSC-3.2 | Human Resource Management | | Theory | 4 |
| DSC-3.3 | Business Environment | | Theory | 4 |
| DSE | Choose one from pool of Discipline Specific Electives, DSE A/B/C | Discipline Specific Elective (DSE) | | |
| OR | OR | OR | Theory/Practical | 4 |
| GE-3 | Choose one from pool of Generic Elective courses | Generic Elective (GE) | | |
| AEC | Choose one from a pool of Ability Enhancement courses | Ability Enhancement Course (AEC) | Theory/Practical | 2 |
| SEC | Choose one from a pool of Skill Enhancement courses | Skill Enhancement Course (SEC) | Theory/Practical | 2 |
| VAC | Choose one from a pool of Value addition courses | Value addition course (VAC) | Theory/Practical | 2 |

Total of Semester III- 22 Credits

| SEMESTER-IV | | | Theory/ Practical | Credits |
|--------------------|--|------------------------------------|------------------------------|----------------|
| DSC-4.1 | Business Finance | Discipline Specific Core (DSC) | Theory | 4 |
| DSC-4.2 | Business Ethics and Corporate Governance | | Theory | 4 |
| DSC-4.3 | Money and Banking | | Theory | 4 |
| DSE | Choose one from pool of Discipline Specific Electives, DSE A/B/C | Discipline Specific Elective (DSE) | | |
| OR | OR | OR | Theory/Practical | 4 |
| GE-4 | Choose one from pool of Generic Elective courses | Generic Elective (GE) | | |
| AEC | Choose one from a pool of Ability Enhancement courses | Ability Enhancement Course (AEC) | Theory/Practical | 2 |
| SEC | Choose one from a pool of Skill Enhancement courses | Skill Enhancement Course (SEC) | Theory/Practical | 2 |
| VAC | Choose one from a pool of Value addition courses | Value addition course (VAC) | Theory/Practical | 2 |

Total of Semester IV- 22 Credits

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YEAR 3- BACHELOR'S DEGREE IN COMMERCE
Minimum requirement for getting Bachelor's Degree in Commerce After Three Years 44+44+44=132 Credits

| SEMESTER-V | | | Theory/ Practical | Credits |
|------------------------|--|------------------------------------|------------------------------|----------------|
| DSC-5.1 | Cost Accounting | Discipline Specific Core (DSC) | Theory | 4 |
| DSC-5.2 | Income Tax- I | | Theory | 4 |
| DSC-5.3 | Public Finance | | Theory | 4 |
| DSE | Choose one from pool of Discipline Specific Electives, DSE A/B/C | Discipline Specific Elective (DSE) | Theory/Practical | 4 |
| OR | OR | OR | | |
| GE-5 | Choose one from pool of Generic Elective courses | Generic Elective (GE) | | |
| SEC | Choose one from a pool of Skill Enhancement courses | Skill Enhancement Course (SEC) | Theory/Practical | 2 |
| Internship etc. | Internship/ Apprenticeship/Project/Community outreach | Internship etc. | Theory/Practical | 4 |

Total of Semester V- 22 Credits

| SEMESTER-VI | | | Theory/ Practical | Credits |
|------------------------|--|------------------------------------|------------------------------|----------------|
| DSC-6.1 | Auditing | Discipline Specific Core (DSC) | Theory | 4 |
| DSC-6.2 | Income Tax- II | | Theory | 4 |
| DSC-6.3 | Company Law | | Theory | 4 |
| DSE | Choose one from pool of Discipline Specific Electives, DSE A/B/C | Discipline Specific Elective (DSE) | Theory/Practical | 4 |
| OR | OR | OR | | |
| GE-6 | Choose one from pool of Generic Elective courses | Generic Elective (GE) | | |
| SEC | Choose one from a pool of Skill Enhancement courses | Skill Enhancement Course (SEC) | Theory/Practical | 2 |
| Internship etc. | Internship/ Apprenticeship/Project/Community outreach | Internship etc. | Theory/Practical | 4 |

Total of Semester VI- 22 Credits

YEAR 4- B.COM. (HONOURS)
Minimum requirement for getting B.Com. (Honours) After Four Years 44+44+44+44 = 176 Credit

| SEMESTER-VII | | | Theory/ Practical | Credits |
|---------------------|---|--------------------------------|------------------------------|----------------|
| DSC-7.1 | Research Methodology | Discipline Specific Core (DSC) | Theory | 4 |
| DSE | Choose any three Discipline Specific Elective (DSE 3x4) | Discipline Specific Elective | Theory/Practical | 12 |
| OR/& | OR | OR/& | | |
| GE | Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) | Generic Elective courses | | |
| OR | OR | | | |
| GE | Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4) | | | |
| Dissertation | Dissertation on Major (4+2) | Dissertation | - | 6 |
| | OR | | | |
| | Dissertation on Minor (4+2) | | | |
| | OR | | | |
| | Academic project/ Entrepreneurship (4+2) | | | |

Total of Semester VII- 22 Credits

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| SEMESTER-VIII | | | Theory/ Practical | Credits |
|--|--|--------------------------------|------------------------------|----------------|
| DSC-8.1 | Accounting for Managerial Decision | Discipline Specific Core (DSC) | Theory | 4 |
| DSE | Choose any three Discipline Specific Elective (DSE 3x4) OR | Discipline Specific Elective | Theory/Practical | 12 |
| OR/& | Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR | OR/& | | |
| GE | Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4) | Generic Elective courses | | |
| Dissertation | Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2) | Dissertation | - | 6 |
| Total of Semester VIII- 22 Credits | | | | |
| YEAR 5- MASTER IN COMMERCE | | | | |
| Minimum requirement for getting Master in Commerce After Five Years 44+44+44+44+44+44 =220 Credit | | | | |
| SEMESTER-IX | | | Theory/ Practical | Credits |
| DSC-9.1 | Corporate Tax Planning | Discipline Specific Core (DSC) | Theory | 4 |
| DSE | Choose any three Discipline Specific Elective (DSE 3x4) OR | Discipline Specific Elective | Theory/Practical | 12 |
| OR/& | Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE 1x4) OR | OR/& | | |
| GE | Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4) | Generic Elective courses | | |
| Dissertation | Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2) | Dissertation | - | 6 |
| Total of Semester IX- 22 Credits | | | | |
| SEMESTER-X | | | Theory/ Practical | Credits |
| DSC-10.1 | Quantitative Techniques | Discipline Specific Core (DSC) | Theory | 4 |
| DSE | Choose any three Discipline Specific Elective (DSE 3x4) OR | Discipline Specific Elective | Theory/Practical | 12 |
| OR/& | Choose any two Discipline Specific Elective (DSE 2x4) and any one Generic Elective course (GE1x4) OR | OR/& | | |
| GE | Choose any one Discipline Specific Elective (DSE 1x4) and any two Generic Elective courses (GE 2x4) | Generic Elective courses | | |
| Dissertation | Dissertation on Major (4+2) OR Dissertation on Minor (4+2) OR Academic project/ Entrepreneurship (4+2) | Dissertation | - | 6 |
| Total of Semester X- 22 Credits | | | | |

Programme Outcomes (POs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

Programme outcomes for B. Com. include various subject specific skills and generic skills like Commercial Sense, mind management, creativity, Develop Managerial & Entrepreneurial skill, Develop Numerical ability and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

| | |
|-------|--|
| PO-1 | After completing three-year bachelor degree program, students would gain a thorough knowledge in the fundamental of commerce and finance. |
| PO-2 | Outline the fundamentals of commerce viz., business studies, finance, Accounting and Management. |
| PO-3 | Apply Ethical Principles and commit to professional ethics and responsibilities and Norms of the practice. |
| PO-4 | Individual and team work- Function effectively as an Individual and as a member or leader in diverse teams and in Multidisciplinary settings. |
| PO-5 | Students will acquire the knowledge and skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities. |
| PO-6 | Recognize the need for and ability to engage in independent and life-long learning in the broadest context of technological change. |
| PO-7 | Recognize various managerial and accounting skills needed for better professional opportunities. |
| PO-8 | Demonstrate empathetic social concern and equity catered national development, and the ability to act with an informed awareness of issues and participate in civil life through volunteering. |
| PO-9 | Understand the issues of environmental contexts and sustainable development. |
| PO-10 | Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes. |
| PO-11 | The all-inclusive outlook of the course offers a number of values based and job-oriented courses ensures that students are trained into up to date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organizational levels. |

Programme Specific Outcomes (PSOs) for Undergraduate Programme (Certificate/Diploma/ Bachelor Degree in Commerce)

After completing Undergraduate programme, the learners will be able to:

| | |
|-------|--|
| PSO-1 | Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. |
| PSO-2 | Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure. |
| PSO-3 | Students will demonstrate progressive effective domain development of values, the role of accounting in society and business. |
| PSO-4 | Learners will be able to recognize features and roles of businessman, entrepreneur, manager, consultant, which will help learners to process knowledge and other soft skills and to react apply when confronted with critical decision making. |
| PSO-5 | Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. |



| | |
|--------|--|
| PSO-6 | The students can get the knowledge, skills and attitudes during the end of the B.Com. degree course. |
| PSO-7 | Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. |
| PSO-8 | Understanding basic concepts of accounting, principles of accountancy and accounting cycle to maintain accounts of trading and nontrading organizations. |
| PSO-9 | Developing knowledge about Cost ascertainment and fixation of selling price and cost control. Obtaining the knowledge of various provisions of Income Tax Act and their application in computation of taxable income of an individual under different heads of income. |
| PSO-10 | Learners will gain through systematic and subject skills of business management, Marketing management, Auditing & Economics. Students can also acquire practical skills to work as tax consultant, audit assistant and in other financial supporting services. |
| PSO-11 | Getting acquainted with the procedure of preparation of income statements, retained earnings, balance sheet and statement of cash flows which are required for external users and more useful to managers for managerial decision making. |
| PSO-12 | Including different skills for analysis and interpretation of financial data to understand financial health of an organization and ensure that resources are to being used to achieve the organizations objectives. |
| PSO-13 | Learners will be able to do higher degree like M.Com., MBA, CA, CS & ICWA, etc. |
| PSO-14 | Students will be able to do their best in Competitive exams in various fields like Banking, insurance and SSC exams. |

Programme Outcomes (POs) for Master's Programme (Honours/Master Degree in Commerce)

The M. Com course provides an extreme and rigorous base for teaching, research and allied business administration. It fulfills the need of the hour for academics and prepares students for research and teaching. After completing the course learners will be able to fulfil the needs of the business and industry. Course offers research in diverse areas of Commerce discipline and has large base of research contribution. This Programme is designed to ensure all round development of the learners and aligns itself with the development of prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com Course attempts to kindle their sense of responsibility, honesty, conscience, justice and above all commitment to human values. Programme aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence. The various learning outcomes of the programme are mentioned below:

| | |
|------|---|
| PO-1 | The Curriculum focused on a number of specialization and practical exposures which would equip the students to face the Modern-day challenges in commerce and Business. |
| PO-2 | Communicate effectively on Complex engineering activities with the community and with the society at large, such as being able to compare hand and write effective reports and design documentation, make effective presentations, and give and receive clear instruction. |
| PO-3 | Synthesis the knowledge to face the challenges in competitive global environment. |
| PO-4 | Learners will gain through systematic and subject's skills with in various disciplines of Commerce, business, accounting, economics, finance auditing and marketing. |
| PO-5 | Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational and personal) from different perspectives. |
| PO-6 | Generate proactive decisions pertaining to business solutions with regard to application of economic principles and techniques at micro and macro level. |
| PO-7 | Learners will gain thorough systematic and subject skills within various disciples of accounting and finance, auditing and taxation, banking and insurance, management and marketing, information technology in business, mathematical knowledge as well. |
| PO-8 | Learners can also get the practical skills to work as accountant, audit assistant, tax consultant, marketing analyst, banker, insurance advisor and so on. |

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|-------|--|
| PO-9 | Develop the capability of decision making at personal and professional levels and inculcate entrepreneurial skills. |
| PO-10 | Programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. |

**Programme Specific Outcomes (PSOs) for Master's Programme
(Honours/Master Degree in Commerce)**


| | |
|--------|--|
| PSO-1 | Students are able to play the roles of businessmen, entrepreneur and consultant which will help learners to possess knowledge and other soft skills, and to react aptly when confronted with critical decision making. |
| PSO-2 | By goodness of the preparation, learners can turn into a Manager, Accountant, Management Accountant, Cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employment and so on. |
| PSO-3 | Students will understand marketing practices in service sector, ethical issues and good governance practices. |
| PSO-4 | Learners can also acquire practical skills to work as tax consultant audit assistant and other financial supporting services. |
| PSO-5 | Students will learn relevant financial accounting skill, corporate accounting skills, and cost & Management accounting applications. |
| PSO-6 | Apply Management accounting concepts in determining and managing Costs, Revenue, Pricing and budgetary techniques. |
| PSO-7 | Learners will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs. |
| PSO-8 | Demonstrate knowledge and understanding of the management principles and apply these to one's work, as a member and leader in a team, to manage projects and its multidisciplinary environments. |
| PSO-9 | Comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues. |
| PSO-10 | Learners can get expertise in Marketing, HR, Finance, Management, Accounting, Accounting standards, Income Tax and GST etc. |



**SEMESTER WISE LIST OF COURSES/PAPERS OFFERED BY COMMERCE FACULTY
(DSC, DSE, GE, SEC, VAC)**

| Year | Semester | Course Type | Course Code | Title of Paper | Credit |
|------|----------|-------------|-------------|---|--------|
| 1 | I | DSC | DSC-1.1 | Financial Accounting | 4 |
| | | | DSC-1.2 | Business Organisation and Management | 4 |
| | | | DSC-1.3 | Micro Economics | 4 |
| | | GE | GE-1.1 | Business Organisation and Ethics | 4 |
| | | | GE-1.2 | Communication & Documentation in Business | 4 |
| | | SEC | SEC 1 | Choose one from the pool | 2 |
| | | VAC | VAC 1 | Choose one from the pool | 2 |
| | | AEC | AEC 1 | Choose one from the pool | 2 |
| | II | DSC | DSC-2.1 | Business Statistics | 4 |
| | | | DSC-2.2 | Fundamentals of Marketing | 4 |
| | | | DSC-2.3 | Business Regulatory Framework | 4 |
| | | GE | GE-2.1 | Basic Accounting | 4 |
| | | | GE-2.2 | Marketing for Beginners | 4 |
| | | SEC | SEC 2 | Choose one from the pool | 2 |
| | | VAC | VAC 2 | Choose one from the pool | 2 |
| | | AEC | AEC 2 | Choose one from the pool | 2 |
| 2 | III | DSC | DSC-3.1 | Advanced Accounting | 4 |
| | | | DSC-3.2 | Human Resource Management | 4 |
| | | | DSC-3.3 | Business Environment | 4 |
| | | DSE | DSE-3.1 | Macro Economics | 4 |
| | | | DSE-3.2 | Financial Markets & Institutions | 4 |
| | | | DSE-3.3 | Corporate Accounting | 4 |
| | | GE | GE-3.1 | Sales Promotion and Public Relation | 4 |
| | | | GE-3.2 | E-Commerce | 4 |
| | | SEC | SEC 3 | Choose one from the pool | 2 |
| | | VAC | VAC 3 | Choose one from the pool | 2 |
| | | AEC | AEC 3 | Choose one from the pool | 2 |
| | IV | DSC | DSC-4.1 | Business Finance | 4 |
| | | | DSC-4.2 | Business Ethics and Corporate Governance | 4 |
| | | | DSC-4.3 | Money and Banking | 4 |
| | | DSE | DSE-4.1 | Holistic Understanding of Financial Services | 4 |
| | | | DSE-4.2 | International Marketing | 4 |
| | | | DSE-4.3 | Advertising and Sales Management | 4 |
| | | GE | GE-4.1 | Finance For Non-Finance Executives | 4 |
| | | | GE-4.2 | Introduction to Foreign Trade Management | 4 |
| | | SEC | SEC 4 | Choose one from the pool | 2 |
| | | VAC | VAC 4 | Choose one from the pool | 2 |
| | | AEC | AEC 4 | Choose one from the pool | 2 |
| 3 | V | DSC | DSC-5.1 | Cost Accounting | 4 |
| | | | DSC-5.2 | Income Tax- I | 4 |
| | | | DSC-5.3 | Public Finance | 4 |
| | | DSE | DSE-5.1 | Investing in Stock Markets | 4 |
| | | | DSE-5.2 | GST: Goods & Service Tax | 4 |
| | | | DSE-5.3 | International Trade | 4 |
| | | GE | GE-5.1 | Organisation Behavior | 4 |
| | | | GE-5.2 | E-Banking | 4 |
| | | SEC | SEC 5 | Choose one from the pool | 2 |
| | VI | DSC | DSC-6.1 | Auditing | 4 |
| | | | DSC-6.2 | Income Tax- II | 4 |
| | | | DSC-6.3 | Company Law | 4 |
| | | DSE | DSE-6.1 | Financial Management | 4 |
| | | | DSE-6.2 | Project Identification, Financing and Management of Start-ups | 4 |
| | | | DSE-6.3 | Marketing of Services | 4 |
| | | GE | GE-6.1 | Corporate Social Responsibility | 4 |
| | | | GE-6.2 | E-Filing of Income Tax Returns | 4 |
| | | SEC | SEC 6 | Choose one from the pool | 2 |

| | | | | | |
|---|------|-----|----------|--|---|
| 4 | VII | DSC | DSC-7.1 | Research Methodology | 4 |
| | | DSE | DSE-7.1 | Brand Management | 4 |
| | | | DSE-7.2 | Economy of Uttarakhand | 4 |
| | | | DSE-7.3 | Financial Reporting and Analysis | 4 |
| | | GE | GE-7.1 | Tourism Marketing | 4 |
| | | | GE-7.2 | Industrial Relation in India | 4 |
| | VIII | DSC | DSC-8.1 | Accounting for Managerial Decision | 4 |
| | | DSE | DSE-8.1 | Risk Management & Insurance | 4 |
| | | | DSE-8.2 | Consumer Behavior | 4 |
| | | | DSE-8.3 | Human Resource Development | 4 |
| | | GE | GE-8.1 | Consumer Protection | 4 |
| | | | GE-8.2 | Inventory Management | 4 |
| 5 | IX | DSC | DSC-9.1 | Corporate Tax Planning | 4 |
| | | DSE | DSE-9.1 | Retail Management | 4 |
| | | | DSE-9.2 | Security Analysis and Portfolio Management | 4 |
| | | | DSE-9.3 | Compensation management | 4 |
| | | GE | GE-9.1 | Tourism in Uttarakhand | 4 |
| | | | GE-9.2 | Logistics Concepts and Planning | 4 |
| | X | DSC | DSC-10.1 | Quantitative Techniques | 4 |
| | | DSE | DSE-10.1 | Supply Chain Management | 4 |
| | | | DSE-10.2 | Strategic Management | 4 |
| | | | DSE-10.3 | Sustainable Marketing | 4 |
| | | GE | GE-10.1 | Social Media Marketing | 4 |
| | | | GE-10.2 | Innovation & Entrepreneurship | 4 |



**DETAILED SYLLABUS OF
DISCIPLINE SPECIFIC CORE (DSC)
Department of Commerce**

| Year | Semester | Code | Title of Papers/Courses | Credit |
|------|----------|---------|------------------------------------|--------|
| 4 | VII | DSC-7.1 | Research Methodology | 4 |
| | VIII | DSC-8.1 | Accounting for Managerial Decision | 4 |

YEAR-4/SEMESTER-7

| DISCIPLINE SPECIFIC COURSE (DSC)- RESEARCH METHODOLOGY | | | | | | |
|--|---|-----------------------------------|--|--------------------|--|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| DSC: Research Methodology | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce/Bachelor Degree in Commerce with Honours (TDC) | Nil |
| BACHELOR DEGREE IN COMMERCE WITH HONOURS | | | | | | |
| Course: DSC 7.1 | | | Course Title: Research Methodology | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: As per Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: The objective this course is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making. | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Overview of Research: Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem. Significance of research in social sciences. | | | | | 8 |
| Unit II | Hypothesis and Research Design: Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Research; Uses of Research Design; Steps in Preparing a Research Design. | | | | | 10 |
| Unit III | Sampling Technique: Sampling theory- Types of sampling-Steps in sampling-Sampling and Non-sampling error-Sample size – Advantages and limitations of sampling. Normal, Ordinal, Interval, Ratio Scales, Measuring Attitudes- Summated Rating Scale (Likert Scale) | | | | | 12 |
| Unit IV | Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing | | | | | 15 |
| Unit V | Interpretation and Report Writing: Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report. | | | | | 15 |
| Recommended Readings: <ul style="list-style-type: none">Donald R.Cooper, Pamela S.Schindler, Business Research Methods, Tata McGraw Hill Publishing 2009Uma Sekaran, Research Methods for Business Wiley India2007Nandagopal, Arul Rajan Vivek, Research Methods in Business Excel Book 2007Wiliam G Zikmud, Business Research Methods, Cengage Learning 2008Paneerselvam, Research Methodology, Prentice Hall of India 2009Dipak Kumar Batacharyya, Research Methodology Excel Book 2006Krishnaswamy, Sivakumar, Marthirajan, Managemen Research Methodology, Pearson, 2009Murthy, Business Research Methods for Business Excel Books 2008Hair et.al. Multivariate Data Analysis, Pearson EducationJoshi, Atul; Reseach Design; Qualitative Quantitative and Mixed Methods Approaches; Indu Book Services 2024 Note-Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, eng-pathshala, egyankosh.ac.in | | | | | | |

YEAR-4/SEMESTER-8

| DISCIPLINE SPECIFIC COURSE (DSC)- ACCOUNTING FOR MANAGERIAL DECISION | | | | | | |
|---|----------|-----------------------------------|----------|--------------------|---|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| DSC: Accounting for Managerial Decision | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce/Bachelor Degree in Commerce with Honours (TDC) | Nil |

BACHELOR DEGREE IN COMMERCE WITH HONOURS

| | |
|---------------------------------------|---|
| Course: DSC 8.1 | Course Title: Accounting for Managerial Decision |
| Max. Marks: As per Univ. rules | Min. Passing Marks: As per Univ. rules |

Course Outcomes:

After studying this course, the students will be able to:

- to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
- to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
- to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
- to apply basic Managerial Accounting principles to solve business and industry related issues and problems.
- understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

| Unit | Topic | No. of Hours |
|-----------------|---|--------------|
| Unit I | Management Accounting: Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement. | 10 |
| Unit II | Ratio Analysis: Meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (AS-3). | 10 |
| Unit III | Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero-Based Budget. | 10 |
| Unit IV | Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Cost-Volume-Profit analysis: Concept and Practical Applications of CVP Analysis. | 15 |
| Unit V | Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management. | 15 |

Recommended Readings:

- Thappa, Sankar, Accounting for Managers- Text & Cases, Taxmann Publication Pvt. Ltd., New Delhi.
- Dr. K.L. Gupta: *Accounting for Managerial Decisions*; Sahitya Bhawan Publications, Agra (Hindi and English).
- Harsolekar, Dinesh D, Accounting for Management, Taxmann Publication Pvt. Ltd., New Delhi.
- Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi.
- Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi.
- Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.

Note-Latest edition of the text books should be used.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, and Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

**DETAILED SYLLABUS OF
DISCIPLINE SPECIFIC ELECTIVES (DSE)
DEPARTMENT OF COMMERCE**

| Year | Semester | Code | Title of Papers/Courses | Credit |
|-------------|-----------------|-------------|---------------------------------------|---------------|
| 4 | VII | DSE-7.1 | Brand Management | 4 |
| | | DSE-7.2 | Economy of Uttarakhand | 4 |
| | | DSE-7.3 | Financial Reporting and Analysis | 4 |
| | VIII | DSE-8.1 | Risk Management & Insurance | 4 |
| | | DSE-8.2 | Consumer Behavior | 4 |
| | | DSE-8.3 | Human Resource Training & Development | 4 |

| DISCIPLINE SPECIFIC ELECTIVES (DSE)- BRAND MANAGEMENT | | | | | | |
|---|---|-----------------------------------|--|--------------------|---|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| DSE: BRAND MANAGEMENT | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC) | Nil |
| BACHELOR DEGREE IN COMMERCE WITH HONOURS | | | | | | |
| Course: DSE 7.1 | | | Course Title: BRAND MANAGEMENT | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: As per Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Ability to understand the concept and significance of Brand Management• Ability to understand various tools and processes of brand promotion and assess the performance of brands• Comprehensive understanding of Brand Management and the challenges therein | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Introduction to Brand Management: Overview of Brand Management, Importance and Role of Brands in Marketing, Evolution of Branding Concepts, Brand Equity and Brand Value, Branding Strategies and Objectives | | | | | 12 |
| Unit II | Brand Development Process: Brand Identity and Brand Image, Brand Positioning and Differentiation, Brand Architecture: Individual Brands vs. Family Brands, Brand Extension and Line Extension, Brand Naming and Brand Packaging | | | | | 12 |
| Unit III | Brand Communication and Promotion: Integrated Marketing Communication (IMC) and Brand Promotion, Advertising and Brand Building, Public Relations (PR) and Brand Reputation Management, Digital Marketing and Social Media for Brand Engagement, Sales Promotion and Brand Loyalty Programs | | | | | 14 |
| Unit IV | Brand Performance and Measurement: Brand Metrics and Key Performance Indicators (KPIs), Brand Audits and Brand Health Tracking, Customer-Based Brand Equity (CBBE) Model, Brand Valuation and Financial Measurement, Brand Success Stories and Case Studies | | | | | 10 |
| Unit V | Brand Management Challenges and Future Trends: Brand Management Challenges in the Indian Context, Globalization and Brand Internationalization, Brand Crisis Management and Recovery Strategies, Emerging Trends in Brand Management (e.g., Sustainable Brands, Influencer Marketing), Future Directions and Career Opportunities in Brand Management | | | | | 12 |
| Recommended Readings: <ul style="list-style-type: none">• Kevin Lane Keller. Strategic Brand Management: Building, Measuring, and Managing Brand Equity. Pearson, 2020• David A. Aaker . Building Strong Brands. Free Press. 2010• Kenneth E. Clow. Integrated Advertising, Promotion, and Marketing Communications. Pearson, 2019• David A. Aaker . Measuring Brand Equity. Free Press, 1991• Nirmalya Kumar and Jan-Benedict E.M. Steenkamp. Brand Breakout: How Emerging Market Brands Will Go Global. Palgrave Macmillan, 2013 | | | | | | |
| Note-Latest edition of the textbooks should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: Since the class is conceived as learner-centric and built around tasks that require learners to actively use various language skills, formative assessment can and should be used extensively. Oral presentations, peer interviews, and group tasks can be used for this purpose. The end-semester written examination will test all the areas targeted in the course. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, epq-pathshala, egyankosh.ac.in | | | | | | |

DISCIPLINE SPECIFIC ELECTIVES (DSE)- ECONOMY OF UTTARAKHAND**No. of Hours-60****CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE**

| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
|------------------------------------|----------|-----------------------------------|----------|--------------------|--|--------------------------------------|
| | | Lecture | Tutorial | Practical/Practice | | |
| DSE: ECONOMY OF UTTARAKHAND | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC) | Nil |

BACHELOR DEGREE IN COMMERCE WITH HONOURS

| | |
|---------------------------------------|---|
| Course: DSE 7.2 | Course Title: ECONOMY OF UTTARAKHAND |
| Max. Marks: As per Univ. rules | Min. Passing Marks: As per Univ. rules |

Course Outcomes:

After studying this course, the students will be able to:

- Study of micro economics enables the students to have an understanding of theoretical aspects of the subject.
- Students are able to understand and define the basic concepts like consumer behavior, production, demand and supply etc.
- Students will learn about the price and output determination of the firm and industry under different market forms. They also learn about the Welfare concept in modern Economics

| Unit | Topic | No. of Hours |
|-----------------|---|--------------|
| Unit I | Profile of Uttarakhand: Background of the State: Geographical Features, Area, Land Use & Habitation Pattern, Population, State's infrastructure: Health, Education, Roads, Power, Water Resources and Mineral Resources; Structure of the Economy: GDP, Per Capita Income, Industrial Investments, FDI Flows; An Overview of Primary, Secondary and Tertiary Sector of Uttarakhand. | 12 |
| Unit II | Problems of Economic Development in Uttarakhand: Migration, Unemployment, Poverty, Poor Infrastructure, Poor industrial development, Backwardness and Regional Disparity in Uttarakhand; Remedies to overcome the problems of Economic Development. | 12 |
| Unit III | Economic Development through MSMEs in Uttarakhand: An Overview of Entrepreneurship in Uttarakhand; Micro, Small and Medium Enterprises (MSMEs) in Uttarakhand: Meaning, Salient Features, Objectives, Role & Problems of MSMEs. | 12 |
| Unit IV | Growth Opportunities under Various Sectors in Uttarakhand: Role of Agriculture, Manufacturing & Service Sector in the Economic Development of Uttarakhand: Agro-based and Food Processing Industries, Floriculture and Horticulture, Pharmaceuticals and Biotechnology, Hydropower, Information Technology, Tourism etc. | 12 |
| Unit V | Role of Government and Other Promotional Agencies in the Economic Development of Uttarakhand: Government Policies for the Development of Various Sectors, such as Agriculture, Industrial, Tourism, Education, Health, Infrastructure, Environment Sector & Skill Development etc. | 12 |

Recommended Readings:

- Bisht N.S: Regional Economics (Hindi)
- Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Action programme
- G.P Mishra: Regional Dimensions of development
- Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English)
- Bhatt, K.N; Uttarakhand: Ecology, Economy & Society;
- Kafaltia, Himanshu & Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd.

Note-Latest edition of the text books should be used.

Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning.

Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in

| DISCIPLINE SPECIFIC ELECTIVES (DSE)- FINANCIAL REPORTING & ANALYSIS | | | | | | |
|--|---|-----------------------------------|--|--------------------|---|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| DSE: FINANCIAL REPORTING & ANALYSIS | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC) | Nil |
| BACHELOR DEGREE IN COMMERCE WITH HONOURS | | | | | | |
| Course: DSE 7.3 | | | Course Title: FINANCIAL REPORTING & ANALYSIS | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: As per Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To Understand the Concepts and Principles of Accounting.To Understand the Accounting Process in detail and prepare analyzeLearn various aspects in depreciation, Inventory and Goodwill, analyze the working capital and flow of funds and cash into the Business | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Introduction to Accounting: Importance, Objectives and Principles, Accounting Concepts and Conventions and The Generally Accepted Accounting Principles (GAAP), Their Implications on Accounting System, Double Entry System, Recording Business Transactions, Classification of accounts and accounting cycle. | | | | | 12 |
| Unit II | The Accounting Process: Overview, Books of Original Record, Journal, Ledger, Trial Balance, Classification of Capital and Revenue Expenses, Final Accounts Trading, P&L Account, Balance Sheet with Adjustments. Rectification of Errors. Accounting from Incomplete Records, Advantages and Disadvantages of Single Entry and Double Entry System and the Differences between the two, Preparation of Accounts, and Ascertainment of Profit from Incomplete Records, Accounting Treatment as per the Statement of Affairs Method | | | | | 12 |
| Unit III | Valuation Models: Valuation of Assets, Tangible vs. Intangible Assets. Inventory Valuation: Methods of Inventory Valuation and Valuation of Goodwill, Methods of Valuation of Goodwill. Depreciation, Methods of Depreciation, their Impact on Measurement of Business Accounting. | | | | | 12 |
| Unit IV | Financial Statement Analysis-I: Statement of Changes in Working Capital, Funds from Operations, Paid Cost and Unpaid Costs. Distinction between Cash Profits and Book Profits, Preparation and Analysis of Cash Flow Statement and Funds Flow Statement, Horizontal Analysis and Vertical Analysis of Company. | | | | | 12 |
| Unit V | Financial Statement Analysis-II: Analysis and Interpretation of Financial Statements, Liquidity, Leverage, Solvency and Profitability Ratios, Valuation Ratios, Du Pont Chart, Accounting Standards Issued by ICAI, Focus on INDAS, International Financial Reporting Standards (IFRS). | | | | | 12 |
| Recommended Readings: <ul style="list-style-type: none">S.N. Maheswari, S. K. Maheshwari, Accounting for Management, Vikas Publishing House.Narayanaswamy. R, Financial Accounting: A Managerial Perspective, PHI Learning, 2022.Ambrish Gupta, Financial Accounting for Management, Pearson Education.Raj Kumar Sah, Financial Accounting, Cengage Learning, 2e, 2020Dhanesh K. Khatri, Financial Accounting & Analysis, Tata McGraw-Hill Publishing Limited. Note-Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in | | | | | | |

| DISCIPLINE SPECIFIC ELECTIVES (DSE)- RISK MANAGEMENT & INSURANCE | | | | | | |
|---|---|-----------------------------------|---|--------------------|---|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| DSE: RISK MANAGEMENT & INSURANCE | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC) | Nil |
| BACHELOR DEGREE IN COMMERCE WITH HONOURS | | | | | | |
| Course: DSE 8.1 | | | Course Title: RISK MANAGEMENT & INSURANCE | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: As per Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To get acquainted with the concept of Risk and the various types of risk.To develop an understanding of the various sources of risk and the process of evaluating riskTo gain knowledge of risk management techniquesTo Understand the risk associated with corporate governanceTo develop an understanding of Enterprise risk management | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Risk – Meaning and definition – Risk and uncertainty – Chances of loss – Peril and Hazard - Classification of risks – Historical development of the concept of risk – Techniques of managing risk –Risk pooling-insurable risks vs. hedging – Risk Transfer Methods | | | | | 12 |
| Unit II | Risk management – Meaning and objectives – Elements of risk management – Risk - management process – Risk assessment, risk mapping, risk control techniques - techniques of risk financing, insurance as risk transfer – Benefits of risk management – Personal risk management | | | | | 12 |
| Unit III | Insurance company operations – Rating and ratemaking – Underwriting – Production – Claims settlement – Reinsurance – Alternatives to traditional reinsurance - – Investments – Other insurance company functions | | | | | 12 |
| Unit IV | Legal principles in risk and insurance - Principle of indemnity, insurable interest - subrogation, utmost good faith –Assessing loss exposures – property – liability personnel – Net income – Risk Management decision making process | | | | | 12 |
| Unit V | Advanced topics in risk management – Changing scope of risk management – insurance market dynamics – loss forecasting – financial analysis in risk management decision making - Other risk management tools – international risk management – Risk management information systems (RMISs) | | | | | 12 |
| Recommended Readings: <ul style="list-style-type: none">Principles of Risk Management and Insurance George E. Rejda,Michael McNamara, William Rab,Pearson PublicationsRisk Management and Insurance,Scott.E.Harrington,Gregory NiehausICAI, Study material for CA FinalRisk management &Financial Institutions,J.C.Hull,Pearson Publications.George Rejda, Principles of Risk Management and Insurance, Pearson Education.C. Arthur, William Jr., Michael Smith, Peter Young, Risk Management and Insurance, McGraw-HillTrieschmann, Gustavson, Hoyt, Risk Management and Insurance, South Western College Publishing.Gupta, P. K, Insurance and Risk Management, Himalaya Publishing HouseMark S. Dorfman (2008) “Introduction to Risk Management and Insurance”, Pearson Education: New Jersey | | | | | | |
| Note-Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in | | | | | | |

| DISCIPLINE SPECIFIC ELECTIVES (DSE)- CONSUMER BEHAVIOR | | | | | | |
|--|---|-----------------------------------|---------------------------------------|--------------------|---|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| DSE: CONSUMER BEHAVIOR | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC) | Nil |
| BACHELOR DEGREE IN COMMERCE WITH HONOURS | | | | | | |
| Course: DSE 8.2 | | | Course Title: CONSUMER BEHAVIOR | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: Asper Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To gain an understanding of the theories and concepts of Buyer BehaviorTo apply buyer behavior concepts to what customers, do in "the real world"To improve skills in the research and analysis of customer segments, demand, and market potentialIdentify and explain factors which influence consumer behaviour;To utilize knowledge of buyer behavior to enhance strategic decision makingRecall the strategies used within each of the marketing mixes. | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer–Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research. | | | | | 12 |
| Unit II | Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying. | | | | | 12 |
| Unit III | Consumer Motivation and Personality: Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image | | | | | 12 |
| Unit IV | Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories. | | | | | 12 |
| Unit V | Consumer in Scio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process | | | | | 12 |
| Recommended Readings: <ul style="list-style-type: none">Consumer behaviour - Schiffman. LG and Kanuk, LLMarketing and consumer behaviour - Vyas, Sham, BabuConsumer behaviour in India perspective- Nair, R. SujaVern Terpestra, Internation Marketing, Southwest Publication, 2005Fayerweather, J, International Marketing Management, Sage Publication, 2006Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006Jain Subash, International Marketing Management, Southwest Publication, 2005 Note-Latest edition of the text books should be used. Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in | | | | | | |

| DISCIPLINE SPECIFIC ELECTIVES (DSE)- HUMAN RESOURCE TRAINING & DEVELOPMENT | | | | | | |
|--|---|-----------------------------------|---|--------------------|---|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| DSE: HUMAN RESOURCE TRAINING & DEVELOPMENT | 4 | 4 | 0 | 0 | Bachelor Degree in Commerce (TDC)/ B.Com. Honours (TDC) | Nil |
| BACHELOR DEGREE IN COMMERCE WITH HONOURS | | | | | | |
| Course: DSE 8.3 | | | Course Title: HUMAN RESOURCE TRAINING & DEVELOPMENT | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: Asper Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">Differentiate the concepts of Learning, Training & Development and explain the relevance of Training in Human Resource DevelopmentCompare and apply the Adult Learning theories for employee training and productivity in organizations.Describe the various aspects of Training process such us training need analysis, training design, training environment, training content, trainer capabilities, training methodologies and training evaluation for Training and Development functions in any groups or organizations.Classify and critically evaluate different methods of management development programmes for executive development. | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Definition of Learning, Training and Development-Differences between Training, Development, Learning and Education-Concept of Training- Need, Importance and Types of Training – Relevance of Training in HRD Job analysis – manpower planning – at the start of the business and as ongoing process – performance appraisal – standards, methods, errors | | | | | 10 |
| Unit II | Learning Objectives – domains of learning – methods of learning – importance of teaching techniques – instruction technology – instructor behavior – attention versus involvement | | | | | 10 |
| Unit III | Need for Training and Development – Role of Development officers – administrators, consultants, designers and instructors – determining training needs – potential macro needs – usefulness of training – development of competency-based training programs – Evaluation of training programs | | | | | 10 |
| Unit IV | Methods of training – on the job training – off the job training – choosing optimum method – the lecture – field trips – panel discussion – behavior modeling – interactive demonstrations – brain storming – case studies – action mazes, incident process, in-baskets, team tasks, buzz-groups and syndicates, agenda setting, finding metaphors, simulations, business games, clinics, critical incidents, fish bowls, transactional analysis, exception analysis. | | | | | 18 |
| Unit V | Need for development – differences between training and development – management development program – career development program – counseling evaluation of programs – job evaluation – methods and techniques. | | | | | 12 |
| Recommended Readings: <ul style="list-style-type: none">Armstrong, M. A Handbook of Personnel Management. Kogan and Page, London.Aswathappa, K. Human Resource and Personnel Management Tata Mc Graw Hill.Cascio, W.F. Managing Human Resources. McGraw-Hill, New York.DeCenzo, D.A. and Robbins, S. Personnel and Human Resource Management.Dessler, Gary. Human Resource Management. Prentice Hall of India, New Delhi. | | | | | | |
| Note-Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in | | | | | | |

**DETAILED SYLLABUS
GENERIC ELECTIVES (GE)
All Papers/Courses Proposed by Department of Commerce**

| Year | Semester | Code | Title of Papers/Courses | Credit |
|------|----------|--------|------------------------------|--------|
| 4 | VII | GE-7.1 | Tourism Marketing | 4 |
| | | GE-7.2 | Industrial Relation in India | 4 |
| | VIII | GE-8.1 | Consumer Protection | 4 |
| | | GE-8.2 | Inventory Management | 4 |

| GENERIC ELECTIVE COURSE (GE) – TOURISM MARKETING | | | | | | |
|--|--|-----------------------------------|--|--------------------|----------------------|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| GE: TOURISM MARKETING | 4 | 4 | 0 | 0 | 10+2 | Nil |
| Course: GE 7.1 | | | Course Title: TOURISM MARKETING | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: As per Univ. rules | | | |
| Course Outcomes: | | | | | | |
| After studying this course, the students will be able to: | | | | | | |
| <ul style="list-style-type: none">Learners tend to be proficient with the concepts, components, and functions of marketing.Students will be familiarized with tourism specific marketing skills as well as the contemporary marketing practices adopted by tourism and allied industries.They would gather wholesome idea of the impacts of ICT on tourism and related activities | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Evolution of Marketing: Marketing for Tourism-Tourism Product- Features of Tourism Marketing- Marketing Functions-Market Research-Tourism Marketing Mix | | | | | 12 |
| Unit II | Understanding the Market and the Consumer: Marketing Environment- Consumer Behaviour- Buyer Decision Process – Demand Forecasting - Market Segmentation – Targeting – Market Positioning. | | | | | 12 |
| Unit III | Ps of Marketing: Product Designing – Branding and Packaging – New Product Development – Product Life Cycle: Price: Strategies and Approaches; Place: Channels of Distribution, Promotion: Advertising – Sales Promotion – Publicity – Personal Selling; Other Ps: People, Physical Evidence and Process. | | | | | 12 |
| Unit IV | Marketing of Tourism & Related Activities: Global Marketing, Direct Marketing, Social Media& Digital Marketing, Green Marketing, Corporate Social Responsibility, Ethics & Consumerism - Trends in Tourism Marketing – Marketing of Destinations, Airlines, Hotels, Resorts, Travel Agencies, Events and other Tourism sub – Sectors and Products. | | | | | 12 |
| Unit V | Developing Marketing Skills for Tourism: Self-Motivation-Team Building- Personality Development-Creativity & Innovation-Innovative Products in Tourism-International Perspective and Contemporary Trends. | | | | | 12 |
| Recommended Readings: | | | | | | |
| <ul style="list-style-type: none">Chaudhary, M. (2010). Tourism Marketing. New Delhi: Oxford University Press.Fyall, A., & Garrod, B. (2005). Tourism Marketing: A Collaborative Approach (Vol. 18). Bristol: Channel View Publications.Kotler, P. (2006). Marketing Management. Delhi: PHI.Stanton, W. J. (1999). Fundamentals of Marketing. New York: McGraw Hill.Neelamegham, S. (1998). Marketing in India: Cases & Readings. New Delhi: Vikas.Ramasamy, V.S., & Namakumar, S. (1990). Marketing Management: Planning & Control. New Delhi: Macmillan. | | | | | | |
| Note-Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in | | | | | | |

| GENERIC ELECTIVE COURSE (GE) – INDUSTRIAL RELATION IN INDIA | | | | | | |
|---|--|-----------------------------------|--|--------------------|----------------------|--------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisite of the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| GE: INDUSTRIAL RELATION IN INDIA | 4 | 4 | 0 | 0 | 10+2 | Nil |
| Course: GE 7.2 | | | Course Title: INDUSTRIAL RELATION IN INDIA | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: As per Univ. rules | | | |
| Course Outcomes: | | | | | | |
| After completing this course, the students will be able to elaborate the concept of Industrial Relations, illustrate the role of trade union in the industrial setup. Learner will be able to outline the important causes & impact of industrial disputes and able to elaborate Industrial Dispute settlement procedures. | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Industrial Relation in India and Emerging Challenges: Industrial Relation in India -Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization. | | | | | 12 |
| Unit II | Trade Unionism and Collective Bargaining: Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts. | | | | | 12 |
| Unit III | Grievance Redressal and Discipline Mechanisms: Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms. | | | | | 12 |
| Unit IV | Industrial Conflict and Regulations of Industrial Disputes: Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes. | | | | | 12 |
| Unit V | Workers Participation and International Labor Organization: Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Success-full Participation; Limitation of Participation; Current Trends in Participation in Indian Industries; International Labor Organization-Genesis of ILO; the Philadelphia Charter; Membership and Organization; Major Activities of the ILO; Convention and Recommendation; ILO and India-Impact; Difficulties in the Adoption of Convention and Recommendations. | | | | | 12 |
| Recommended Readings: | | | | | | |
| <ul style="list-style-type: none">• R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors,• R.L. Naulakha, Industrial Laws• Personnel & Human Resource Management – Text & Cases by P. Subba Rao• Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New• Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi Note- Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyankosh.ac.in | | | | | | |

| GENERIC ELECTIVE COURSE (GE) – CONSUMER PROTECTION | | | | | | |
|---|--|-----------------------------------|---------------------------------------|--------------------|----------------------|-------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisiteof the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| GE: CONSUMER PROTECTION | 4 | 4 | 0 | 0 | 10+2 | Nil |
| Course: GE 8.1 | | | Course Title: CONSUMER PROTECTION | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: Asper Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">To provide adequate knowledge to the students for familiarize the student with of their rights as a consumer.Understanding the role of different agencies in establishing product and service standard.A comprehensive understanding on the Consumer Protection Laws and the rights of the Consumers in IndiaKnowledge about the enforcement mechanisms and current issues concerning consumer protection lawsUnderstanding on the ways of empowering the Consumers | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Introduction to Consumer Protection Laws and Rights: Overview of consumer protection: importance, scope, and evolution in India. Historical context of consumer protection laws: from the Consumer Protection Act, 1986 to the present. Definition of a consumer, goods, and services under consumer protection laws, Fundamental rights of consumers: right to safety, right to information, right to choose, right to be heard, and right to redressal | | | | | 12 |
| Unit II | Consumer Protection Laws in India: Detailed study of the Consumer Protection Act, 2019: objectives, key provisions, and amendments, Role and functions of consumer forums: District Consumer Disputes Redressal Forum, State Consumer Disputes Redressal Commission, and National Consumer Disputes Redressal Commission, Legal remedies available to consumers: filing complaints, seeking compensation, and enforcing consumer rights, Case studies of landmark consumer protection cases in India | | | | | 12 |
| Unit III | Regulatory Authorities and Enforcement Mechanisms: Role of regulatory authorities in enforcing consumer protection laws: Central Consumer Protection Authority (CCPA), Bureau of Indian Standards (BIS), and Food Safety and Standards Authority of India (FSSAI), Consumer awareness and education initiatives: consumer helplines, awareness campaigns, and consumer rights organizations, Inspection, investigation, and prosecution of violations: powers and responsibilities of regulatory bodies and law enforcement agencies, Challenges and reforms in consumer protection enforcement in India | | | | | 12 |
| Unit IV | Emerging Issues in Consumer Protection: Emerging trends and challenges in consumer protection: e-commerce, digital transactions, product safety, and misleading advertisements, Role of technology in enhancing consumer protection: online dispute resolution platforms, consumer complaint portals, and consumer grievance redressal apps, International perspectives on consumer protection: comparative analysis of consumer protection laws and best practices, Case studies of recent consumer protection issues and their resolution | | | | | 12 |
| Unit V | Consumer Empowerment and Advocacy: Consumer empowerment through education and awareness: consumer rights literacy programs, workshops, and seminars, Role of consumer advocacy groups and NGOs in protecting consumer rights: lobbying, advocacy campaigns, and legal assistance, Corporate social responsibility (CSR) initiatives for consumer protection: product quality assurance, ethical marketing practices, and customer satisfaction, Strategies for enhancing consumer empowerment and advocacy in India | | | | | 12 |
| Recommended Readings: <ul style="list-style-type: none">Consumer Protection Law & Practice, Taxmann Publication Pvt. Ltd., New Delhi."Consumer Protection Laws: Issues and Challenges" by S. Ravichandran (Eastern Book Company, 2019)"Consumer Protection Laws in India: Theory and Practice" by Avtar Singh (LexisNexis, latest edition)"Enforcement of Consumer Protection Laws in India: Trends and Perspectives" by K.S. Suresh (LexisNexis, 2019)"Consumer Protection in the Age of E-Commerce: Issues and Solutions" by P.K. Das (Oxford University Press, 2019)"Empowering Consumers: Strategies for Consumer Advocacy" by K. Ramaswamy and Jyotsna Bhatnagar (SAGE Publications India, 2021) | | | | | | |
| Note-Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in | | | | | | |

| GENERIC ELECTIVE COURSE (GE) – INVENTORY MANAGEMENT | | | | | | |
|--|---|-----------------------------------|---------------------------------------|--------------------|----------------------|-------------------------------------|
| No. of Hours-60 | | | | | | |
| CREDIT DISTRIBUTION, ELIGIBILITY AND PRE-REQUISITES OF THE COURSE | | | | | | |
| Course Title | Credits | Credit distribution of the Course | | | Eligibility criteria | Pre-requisiteof the Course (if any) |
| | | Lecture | Tutorial | Practical/Practice | | |
| GE: INVENTORY MANAGEMENT | 4 | 4 | 0 | 0 | 10+2 | Nil |
| Course: GE 8.2 | | | Course Title: INVENTORY MANAGEMENT | | | |
| Max. Marks: As per Univ. rules | | | Min. Passing Marks: Asper Univ. rules | | | |
| Course Outcomes: After studying this course, the students will be able to: <ul style="list-style-type: none">• Comprehend the dynamics of inventory management’s principles, concepts, and techniques as they relate to the entire supply chain (customer demand, distribution, and product transformation processes),• Understand the methods used by organizations to obtain the right quantities of stock or inventory,• Familiarize themselves with inventory management practices | | | | | | |
| Unit | Topic | | | | | No. of Hours |
| Unit I | Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management. | | | | | 12 |
| Unit II | Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods. | | | | | 12 |
| Unit III | Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital | | | | | 12 |
| Unit IV | Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap | | | | | 12 |
| Unit V | Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio. | | | | | 12 |
| Recommended Readings: <ul style="list-style-type: none">• Muller M. (2011), Essentials of Inventory Management, AMACON.• Narayan P. (2008), Inventory Management, Excel Books.• Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd.• Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd.• Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing.• | | | | | | |
| Note-Latest edition of the text books should be used. | | | | | | |
| Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. This will instill in student a sense of decision making and practical learning. | | | | | | |
| Suggested equivalent online courses: On Swayam, Vidyamitra.inflibnet.ac.in, literature-study-online.com, epg-pathshala, egyptankosh.ac.in | | | | | | |