

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Diploma/Degree/Honors)		UG-Semester- V	Session : 2024-28
1	Course Code	COSC-13	
2	Course Title	Income Tax Law and Accounts	
3	Course Type	Discipline Specific Core Course (COSC)-13	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> • Explain fundamental income tax concepts including assessee, previous year, assessment year, residential status, and heads of income. • Calculate gross total income and total taxable income under different heads (Salary, House Property, Business/Profession, Capital Gains, Other Sources). • Demonstrate understanding of clubbing of income, set-off and carry-forward of losses, and their implications. • Prepare and file basic income tax returns (ITR) for individuals and understand the workings of TDS, advance tax, and self-assessment. 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Law relating to Income tax: Brief study of the main provisions of the Indian Income Tax Act. Important definitions. Income exempted from tax, Residence and Tax liability. Computation of Agriculture Income.		15
II	Calculation of taxable income under the head: Salary and House property.		15
III	Income under the head: Business and Profession, capital gains, income from other sources.		15
IV	Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual. Assessment Procedure: Filing returns, PAN, TDS, advance tax, and the role of income tax authorities. Appeals and Revisions: Understanding the appellate process and penalties.		15
Key Words	Income Tax Act, Taxable Income, Gross Total Income, PAN, TDS, Advance Tax, Income Tax Authorities		
PART-C: Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
1. Income Tax Law & Accounts by Dr. R. K. Jain, SBPD			

2. Income Tax Law and Accounts, Dr. H.C. Mehrotra, Dr. S.P. Goyal Sahitya Bhawan Publication
3. Income Tax Law and Accounts, Dr. Umesh Sharma, Pof (Dr.) Sanjeev Sharma, Thakur Publication
4. आयकर विधान एवं लेखे, Dr. Sandeep kumar, Dr. Umang mittal, Thakur Publication

Reference Books:

- Income Tax Law and Accounts, 66th Edition, Assessment Year 2025-26, Dr. H. C. Mehrotra and Dr. S. P. Goyal Legal Position as amended upto June 2025
- **Income-Tax Act 2025, By Taxmann's Editorial Board**
- Income Tax Law & Computation and Book Keeping/Advanced Accountancy | Sanjiv Malhotra | Bahri Brothers Publishing | 2024-25

Note: Learners are advised to use latest edition of text books.

On line Resources

1. <https://www.geektonight.com/income-tax-law-notes/>
2. <https://incometaxindia.gov.in/Pages/acts/income-tax-act.aspx>
3. <https://youtu.be/U8tgMqCotfo>
4. https://youtu.be/O_pN8mL7ZCA

PART -D : Assessment and Evaluation :


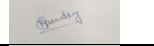

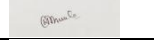

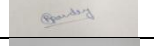
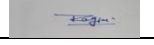
Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks

Continuous Internal Assessment (CIA) : 30 Marks

End Semester Exam. (ESE) : 70 Marks

Continuous Internal Assessment : (CIA) (By Course Teacher)	Internal Test/Quiz (2): 20 & 20 Assignment/Seminar: 10 Total Marks: 30	Highest marks out of the Two Test/Quiz+ obtained marks in best two and Assignment shall be considered against -30 Marks
End Semester Exam.(ESE):	Two Section :- A & B Section A :Q.1-Objective -10x1=10Marks;Q.2-Short answer type-5x4=20 Marks Section B : Descriptive answer type qts.,1 out 2 from each unit-4x10=40 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Commerce Chairman & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr.Ramesh Pqandey	
4	Dr.Shashi Kashyap	
5		
6		
7		
8.		

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		UG-Semester- V	Session : 2024-28
1	Course Code	COSC-14	
2	Course Title	Auditing	
3	Course Type	Discipline Specific Core Course (COSC)-14	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> 1. Prepare Audit Programme for conducting audit of receipts of a school/charitable institution. 2. Identify and verify any five-documentary evidences in connection with sales, purchases of goods/machineries, payment of expenses and liabilities. 3. Prepare internal control questionnaire and internal control checklist for audit of an organisation/business firm. 4. Perform internal control under computerized audit environment using Audit Expert Systems. 5. Perform vouching of cash book of college/learner functions, small business firms, club etc. to gain a practical knowledge. 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Auditing: Nature Objectives, Scope, advantages and limitations, Auditor's duty: Relationship of auditing with other disciplines; Classification; Ethical principles, Code of conduct & value system for auditors. Development of Audit Plan and Program, Delegation and supervision of audit work; Audit Documentation:Concept; Nature & Purpose; Form, Content & Extent of Audit Documentation; Audit File; Audit Note Book, Working Paper Audit evidence; Sufficiency and Appropriateness of Audit evidence; Audit procedures for obtaining audit evidence; Types; Sources; Relevance and Reliability of audit evidence.		15
II	Internal Control and Internal Audit: Meaning and objectives; Features of a good internal control system; internal control questionnaire; internal control checklist; tests of control; Internal Control and IT Environment, audit risk. Concept of internal audit; Test checking, audit sampling and sampling methods.		15
III	Vouching and Verification: Vouching – Meaning and objectives; Procedure of Vouching; Vouching of Different books, Verification and Valuation of Assets and Liabilities. Vouching and Verification under digital era. Audit of Limited Companies under the Companies Act, 2013: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties of auditor; Auditor's Report- Contents and Types; Audit attestation and certification. Liabilities of Statutory Auditors. Overview of Auditing Standards.		15
IV	Recent trends in auditing:-Cost audit, Tax audit, Management audit, Performance audit, Social audit, Environmental audit, Audit of Banking Companies, Insurance Companies educational institutions, club, charitable organization. Energy Audit, System Audit, Safety Audit, Audit of Computerized account: procedure & practice.		15
Key Words	Auditing, Audit Documentation Internal Control, Internal Check, and Internal Audit ,Limited Companies, Cost Audit, Tax Audit, Social Audit, Performance Audit		

PART-C: Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Dr. B.K. Mehta, SBPD Publishing House Agra. 2. Dr. T.R. Sharma, Sahitya Bhawan Publications Agra.
2. Singh A. K., & Gupta, L. (2011). Auditing Theory and Practice. Galgotia Publishing
3. Gupta Kamal: Contemporary Auditing, TaTa Mc. Graw, New Delhi
4. Tandon, B.N. : Principle of Auditing, S.Chand & Company, New Delhi.
5. Pargare Dinkar: Principle and Practices of Auditing, Sultan Chand, New Delhi
6. Yadav, Pankaj, Auditing, Neel Kamal Prakashan Delhi .

Note: Learners are advised to use latest edition of text books.

Reference Books:

- Taxmann's Referencer for Quick Revision | Advanced Auditing Assurance & Professional Ethics
- Students' Referencer on Standards on Auditing | G. Sekar | Advanced Auditing , Assurance & Paper 03 | Commercial Law Publishers
- Auditing: Principles And Techniques By Sanjib Kumar Basu

Online Link

1. <https://www.deskera.com/blog/what-is-auditing/>
2. <https://www.geeksforgeeks.org/accounting/auditing-purpose-importance-and-types/>
3. <https://youtu.be/27qabbJQZgc>
4. https://youtu.be/CkEUOM_vbNw

PART-D: Assessment and Evaluation


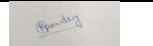




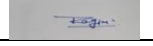
Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks

Continuous Internal Assessment (CIA) : 30 Marks

End Semester Exam. (ESE) : 70 Marks

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective 10x1=10Marks ; Q.2.Short Answer type- 5x4=20 Marks Section B : Descriptive answer type qts., 1 out of 2 from each unit- 4x10=40 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Commerce Chairman & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr.Ramesh Pqandey	
4	Dr.Shashi Kashyap	
5		
6		
7		
8.		

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		UG-Semester- V	Session : 2024-28
1	Course Code	COSC-15	
2	Course Title	Management Accounting	
3	Course Type	Discipline Specific Core Course (COSC)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> 1. Understand the concepts, methods, tools & techniques of Management Accounting. 2. Use various tools of Management Accounting to analyze and interpret the financial and cost data in order to help management to take decisions, make policies, strategies and run the organization effectively. 3. Make inter- firm and inter period comparison of financial statements and analyze the financial statement using various ratios. 4. Prepare different budgets for the business. 5. To make the students to get practical skill in solving managerial problems 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 100	Minimum Passing Marks : 40
PART - B : Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)=60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction and tools of Management Accounting: Management Accounting: Meaning, nature, scope , functions and limitations. Role of management accounting in decision making. Management accounting vs financial accounting and cost accounting, Tools and techniques of management accounting. Management Control		15
II	Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making, Decision Making - make or buy; Change of product mix; Pricing, Exploring new markets; Shutdown decisions. Break- even analysis. Analysis of Cost Behaviour.		15
III	Budget and Budgetary Control & planning: Budget and Budgetary control - Meaning, Characteristics, Objectives, Merits and limitations. Analysis of budget variances. Types of budgets: Flexible and Cash Budget. Responsibility Accounting. Business Forecasting and planning.		15
IV	Standard Costing and Variance Analysis: Standard Costing - Meaning, Characteristics, Objectives, Merits and limitations. Application of Standard Costing. Variance analysis - Meaning, Causes and Importance, Classification of Variance: Material Variance, Labour Variance and Overhead Variance. Management Information System.		15
Key Words	Management Accounting, Financial Accounting, Cost Accounting ,Financial Statement, Marginal Costing, Budgetary Control, Standard Costing, Variance Analysis, Management Information System		
PART-C:Learning Resources			
Text Books, Reference Books and Others			

Text Books Recommended:-

1. Honnigren, C.T., Sundem, G.L., Stratton, W.O., Burgstahler, D., & Schatzberg.J. (2005). Introduction to Management Accounting. New jersey : Person Prentics Hall.
2. Atkinson, A.A., Kaplan, R.S., Matsumura, E.M. & Young, S.M. (2013). Management Accounting Information for Decision-Making and Stratedy Execution. London: Pearson Education.
3. Hilton , R.W., & Platt D.E.(2011). Managerial Accounting: Creating Value in Global Business Environment New York: McGraw Hill Education.
4. Singh, S. (2016) Management Accounting. New Delhi : PHI Learning.
5. Dr. Karim & Agrawal, Sahitya Bhawan Publisher & Distributer.

Note: Learners are advised to use latest edition of text books.

Reference Books:

- Management Accounting,by- Greg Shields
- A Textbook Of Accounting For Management by S.N. MaheshwariPustakkosh.com
- Management Accounting with Excel Applications,By C.P. Gupta, Vidisha Garg

On line Resources

1. <https://youtu.be/j-ls8wWDF7Q>
2. <https://www.iedunote.com/management-accounting/>
3. <https://www.accountingnotes.net/management-accounting/management-accounting-meaning-nature-characteristics-objectives-tools-advantages-and-limitations/17041>
4. <https://youtu.be/Lz2VFRYBdm0>

PART-D:Assessment and Evaluation


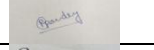
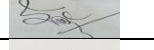
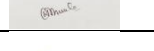

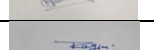
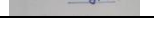
Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks

Continuous Internal Assessment (CIA) : 30 Marks

End Semester Exam. (ESE) : 70 Marks

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz-(2) : 20 & 20 (Assignment/Seminar)- 10 Total Marks - 30	Better Marks out of the Two Test/Quiz + obtained marks in Assignment (shall be considered against 30 Marks)
End Semester Exam.(ESE):	Two Section :- A & B Section A: Q.1.Objective 10x1=10Marks ;Q.2.Short Answer type- 5x4=20 Marks Section B : Descriptive answer type qts., 1 out of 2 from each unit- 4x10=40 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Commerce Chairman & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr.Ramesh Pqandey	
4	Dr.Shashi Kashyap	
5		
6		
7		
8.		



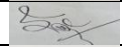
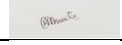

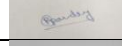

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Diploma/Degree/Honors)		UG-Semester- V	Session : 2024-28
1	Course Code	COSE-03	
2	Course Title	Production Management Gr.-I	
3	Course Type	Discipline Specific Elective Course (COSE) Group I- Management	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> 1. Explain the importance of production planning and its role in achieving manufacturing efficiency and organizational goals. 2. Apply the principles of production planning and control (PPC) to manage production activities effectively, ensuring optimal use of resources. 3. Analyse different types of plant layouts and recommend suitable layouts for specific production requirements to enhance productivity and workflow. 4. Evaluate various quality control techniques and apply appropriate methods to ensure product quality and process consistency. 5. Demonstrate understanding and application of work study techniques (method study and work measurement) to improve productivity and operational efficiency. 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction: Production Management: Meaning, Definitions, Scope and Evolution – Importance and problems of production Management. Responsibilities of Production Manager, Recent Trends in Production management.		15
II	Production Planning and Control: Basic functions of Production Planning & Control – Routing, Scheduling, Dispatching and followup. Objectives, functions of Production Planning and Control. Production–Characteristics of Process technologies –Interrelationship between Product Life Cycle and Process Life Cycle.		15
III	Plant Layout: Lay Out facilities – Different types of layouts –Location Concept –Factors influencing the Plant Location –Group and Static Product layout – Plant Capacity and Line Balancing.		15
IV	Quality Control: Quality Control Techniques, Standards and specifications – Quality Assurance and Quality Circles – Statistical Quality Control – Control Charts for Average, Range, Fraction defective and number of defects. Work Study – Techniques of Work study –Method Study –Work Measurement – Its Uses, techniques and different methods.		15
Key Words	Production Planning and Control, Plant Layout, Quality Control, Work Study		
PART-C: Learning Resources			
Text Books, Reference Books and Others			

Text Books Recommended:-		
1. Production Management ELWOOD BUFFA (JOHNURTON) 2. Manufacturing Management, FRANKLING G. MOORA - (RICHARD IRWIN) 3. Effective Industrial Management - LUNDY (EYRASIA) 4. Production Management - GOEL 5. Introduction to Work Study - I.L.O. 6. Time and Motion Study - BARNER 7. Time and Motion Study - NADLER 8. Motion and Time Study - MANDEL 8. Production Management - GOEL		
Reference Books:		
1. Production Management ELWOOD BUFFA (JOHNURTON) 2. Manufacturing Management, FRANKLING G. MOORA - (RICHARD IRWIN) 3. Effective Industrial Management - LUNDY (EYRASIA) 4. Introduction to Work Study - I.L.O. Time and Motion Study - BARNER 6. Time and Motion Study - NADLER Motion and Time Study - MANDEL 7. Production Management ELWOOD BUFFA (JOHNURTON) 8. Manufacturing Management, FRANKLING G. MOORA - (RICHARD IRWIN) 9. Effective Industrial Management - LUNDY (EYRASIA) 10. Production Management - GOEL 11. Introduction to Work Study - I.L.O. 12. Time and Motion Study - BARNER 13. Time and Motion Study - NADLER 8. Motion and Time Study - MANDE		
Note: Learners are advised to use latest edition of text books.		
On line Resources		
1. https://commercemates.com/production-management/ 2. https://www.coursera.org/articles/production-management 3. https://youtu.be/6EdR4MmI1k 4. https://onlinecourses.swayam2.ac.in/nou20_cs07/preview		
PART -D : Assessment and Evaluation :		
Suggested Continuous Evaluation Methods: Maximum Marks		100 Marks
Continuous Internal Assessment (CIA) :		30 Marks
End Semester Exam. (ESE) :		70 Marks
Continuous Internal Assessment : (CIA) (By Course Teacher)	Internal Test/Quiz (2): 20 & 20 Assignment/Seminar: 10 Total Marks: 30	Highest marks out of the Two Test/Quiz+ obtained marks in best two and Assignment shall be considered against -30 Marks
End Semester Exam.(ESE):	Two Section :- A & B Section A :Q.1-Objective -10x1=10Marks;Q.2-Short answer type-5x4=20 Marks Section B : Descriptive answer type qts.,1 out 2 from each unit-4x10=40 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Chairman & Members:

Sr.No.	Name of Chairman /Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr.Ramesh Pqandey	
4	Dr.Shashi Kashyap	
5		
6		
7		
8.		

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Diploma/Degree/Honors)		UG-Semester- V	Session : 2024-28
1	Course Code	COSE-3	
2	Course Title	Financial Institutions and Market Group II Finance	
3	Course Type	Discipline Specific Elective Course (COSE) Group II Finance	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> Able to understand the financial architecture of an economy and its key players. Learn the fabrication of Indian Financial markets. Working of Capital market, money market in India Functioning of different players in financial market including Regulators. 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART-B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods (60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introductory: Nature and role of financial system – Financial System and financial markets. An economic analysis of financial system in India. Financial Markets: Money and capital markets. Money market Instruments: Call money, treasury bills, certificates of deposits, commercial bills, trade bills, etc. Capital market: Government securities market, Industrial security market, Role of SEBI – and overview; Recent developments National Depository Securities Ltd. (NDSL), Market Makers.		15
II	Money Market Institutions: Central bank: Functions and its role in money creation, Commercial banks; Present structure		15
III	Introduction to International and Multinational banking. Non- Banking Institutions: Concept, role of financial institutions, sources of funds, Functions and types of non-banking financial institutions.		15
IV	Mutual Funds: The evaluation of mutual funds, regulation of mutual funds (with special reference to SEBI guidelines), Performance evaluation, Design and marketing of mutual funds scheme; Latest mutual fund schemes in India – An overview. Evaluating of mutual funds. Merchant Banking: Concept, function, growth, government policy regarding Merchant banking business and future of merchant banking in India.		15
Key Words	Indian Financial System, Financial Markets, Financial Institutions, Capital Market, Money Market, Mutual Funds		
PART-C: Learning Resources			
Text Books, Reference Books and Others			

Text Books Recommended:-

1. Pathak Bharati (2018). Indian Financial System. Pearson Education; Fifth edition.
2. Rajesh Kothari (2012). Financial Services in India: Concept and Application. Sage publications, New Delhi.
3. Madhu Vij & Swati Dhawan (2000). Merchant Banking and Financial Services. Jain Book Agency, Mumbai.

Reference Books:

1. Gomez Clifford (2008). Financial Markets, Institutions and Financial Services. Prentice Hall of India,
2. Meir Kohn (2013). Financial Institutions and Markets. Oxford University Press

Note: Learners are advised to use latest edition of text books.

On line Resources

1. <https://youtu.be/88S1wZGfuqk>
2. <https://www.classcentral.com/course/swayam-financial-markets-institutions-and-financial-services-378792>
3. https://www.bmscw.edu.in/files/StudyMaterials/BCom/I-BCom/IFIM%20UNIT%201_NOTES.pdf
4. <https://youtu.be/tDHWUh8fbsQ>

PART -D : Assessment and Evaluation :


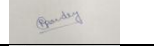

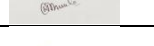
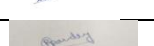
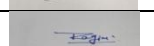
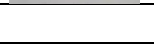
Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks

Continuous Internal Assessment (CIA) : 30 Marks

End Semester Exam. (ESE) : 70 Marks

Continuous Internal Assessment : (CIA) (By Course Teacher)	Internal Test/Quiz (2): 20 & 20 Assignment/Seminar: 10 Total Marks: 30	Highest marks out of the Two Test/Quiz+ obtained marks in best two and Assignment shall be considered against -30 Marks
End Semester Exam.(ESE):	Two Section :- A & B Section A :Q.1-Objective -10x1=10Marks;Q.2-Short answer type-5x4=20 Marks Section B : Descriptive answer type qts.,1 out 2 from each unit-4x10=40 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Chairman & Members:

Sr.No.	Name of Chairman /Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr.Ramesh Pqandey	
4	Dr.Shashi Kashyap	
5		
6		
7		
8.		

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Bachelor in Commerce (Diploma/Degree/Honors)		UG-Semester- V	Session : 2024-28
1	Course Code	COSE-3	
2	Course Title	Sales Management Group III-Marketing	
3	Course Type	Discipline Specific Elective Course (COSE) Group III-Marketing	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> • Understand the foundational concepts and scope of sales management. • Design and implement effective sales plans and structures aligned with company goals. • Demonstrate proficiency in the steps of the sales process and apply modern selling techniques. • Manage and develop a high-performing sales team through effective recruitment, training, and motivation. 	
6	Credit Value	4 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks	Max. Marks : 100	Minimum Passing Marks : 40
PART -B: Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)-60 Periods(60 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Introduction to sales management and personal selling: Meaning, Importance, scope, qualities and responsibilities of sales manager. Sales organization, Types of sales organizations - Standard sales management process-international sales management Personal Selling-Objectives, process, advantages and disadvantages		15
II	Selling skills & Selling strategies: Selling and business Styles, selling skills, situations, selling process, sales presentation, Handling customer objections, Follow-up action.		15
III	Sales Budgeting - Approaches and Techniques —The Budgeting Process —Methods of Sales Budgeting - Sales Control —Purpose of Sales Control—The Sales Control System —Nature of Control —Methods of Sales Control. Management of Sales Territory		15
IV	Sales Quota: procedure for sales quota. Types of sales quota, Methods of setting quota. Recruitment and selection of sales force, Training of sales force. Sales force motivation and compensation: Nature of motivation, Importance, Process and factors in the motivation, Compensation-Meaning, Types of compensation plans and evaluation of sales force by performance and appraisal process		15
Key Words	Sales Management, Selling Strategies, Sales Budgeting, Sales Quota, Sales force		
PART-C:Learning Resources			
Text Books, Reference Books and Others			

Text Books Recommended:-

- Kumar, V., and Werner Reinartz. Customer Relationship Management: Concept, Strategy, and Tools. Springer, 2018.
- Kale, Sudhir. CRM in India: Strategies, Technologies and Techniques. Sage Publications, 2020.
- Peppers, Don, and Martha Rogers. Managing Customer Relationships: A Strategic Framework. 3rd ed., Wiley, 2017.
- Srinivasan, R. Services Marketing: The Indian Context (Text and Cases). PHI Learning, 2019.
- SALES MANAGEMENT U.P STATE NEP BBA 5TH SEMESTER AUTHORS : Dr. Nikhil Srivastava , Puneet Kumar
- Sales Management by R.C.Agrawal

Reference Books:

- Buttle, Francis, and Stan Maklan. Customer Relationship Management: Concepts and Technologies. 4th ed., Routledge, 2019.

Note: Learners are advised to use latest edition of text books.

On line Resources : *

1. <https://www.coursera.org/articles/sales-management>
2. <https://www.geeksforgeeks.org/sales/sales-management-meaning-working-types-and-techniques/>
3. <https://youtu.be/MPZgEJMS97o>
4. <https://youtu.be/a1bjFct3S2Q>

PART-D : Assessment and Evaluation :

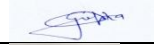
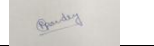

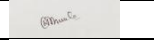

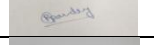
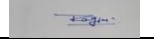
Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks

Continuous Internal Assessment (CIA) : 30 Marks

End Semester Exam. (ESE) : 70 Marks

Continuous Internal Assessment : (CIA) (By Course Teacher)	Internal Test/Quiz (2): 20 & 20 Assignment/Seminar: 10 Total Marks: 30	Highest marks out of the Two Test/Quiz+ obtained marks in best two and Assignment shall be considered against -30 Marks
End Semester Exam.(ESE):	Two Section :- A & B Section A :Q.1-Objective -10x1=10Marks;Q.2-Short answer type-5x4=20 Marks Section B : Descriptive answer type qts.,1 out 2 from each unit-4x10=40 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Chairman & Members:

Sr.No.	Name of Chairman /Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr.Ramesh Pqandey	
4	Dr.Shashi Kashyap	
5		
6		
7		
8.		

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		UG-Semester- V	Session : 2024-28
1	Course Code	COVAC-03	
2	Course Title	Investing in Stock Markets	
3	Course Type	Value Added Course (COVAC) -03	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ol style="list-style-type: none"> To Understand Stock Market Fundamentals: Grasp the basic concepts of the stockmarket, including types of stocks, market participants, and market structures. To Analyze Investment Strategies: Learn various investment strategies, including valueinvesting, growth investing, and technical analysis. To Utilize Market Tools: Familiarize yourself with tools and resources for stockanalysis, including financial statements and stock screeners. Make Informed Decisions: Develop skills to make informed investment decisions based on market trends and company performance. To Understand Regulations: Learn about the regulatory environment governing thestock market and the importance of ethical investing. 	
6	Credit Value	2Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 50	Minimum Passing Marks : 20
PART - B : Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)=30 Periods(30 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	BASICS OF INVESTING Basics of investment & investment environment. Concept of risk and return, Risk and return trade-off,Types of investing and investors. Avenues of investments – Equity shares, Preference shares, Bonds & Debentures, Insurance schemes, Mutual funds, Index funds, ETF. Security markets – Primary Market,Secondary Market, and Derivative market. Responsible Investment.		10
II	Primary Markets (IPO, FPO, Private placement, OFS), Secondary Markets (cash market and derivative market: Futures and Options). Market Participants: Stock broker, investor, depositories,clearing house, stock exchanges, role of stock exchange, stock exchanges in India, BSE, NSE and MCX. Security market indices: Nifty, Sensex and virtual indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations.		10
III	Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded. funds and money market funds. Factors affecting the choice of mutual funds, CRISII. mutual fund ranking and its usage. Calculation and use of Net Asset Value.		10
Key Words	Investment, Investment Environment, Risk & Return, Avenues of Investments, Mutual funds, Security Markets, Financial Ratios, Cash Flow Statement Analysis, Clearing House, Stock Exchanges in India, Nifty, Sensex, Demat Trading, CRISIL Mutual Fund Ranking, Net Asset Value.		
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
Fundamentals Of Investment Management,by Bhalla V.K. (Author)			

Investment Analysis and Portfolio Management | 7th Edition | Prasanna Chandra

Note: Learners are advised to use latest edition of text books.

Reference Books:

Investment Analysis and Portfolio Management, 11e, Frank K. Reilly, Keith C. Brown, Sanford J. Leeds

Online Link:

1, <https://youtu.be/o1I2rdF3jzc>

2, <https://www.hdfcbank.com/personal/resources/learning-centre/invest/how-to-invest-in-share-market>

3. <https://youtu.be/bqPSFw1eiNc> 4. <https://youtu.be/88S1wZGfuqk>

PART-D:Assessment and Evaluation

Suggested Continuous Evaluation Methods: Maximum Marks (35+15=50)

Continuous Internal Assessment (CIA) :

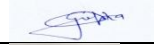
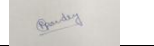



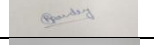
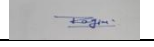
15 Marks

End Semester Exam. (ESE) :

35 Marks

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz:(Two) 10 Marks each Best of Two (10 Marks each Test) + Assignment + Attendance: Marks: (05) Total Marks=15	Highest Marks of the Two Test/Quiz+obtained marks in Assignment/Seminar, Attendance (shall be considered against 15 Marks
End Semester Exam.(ESE):	Two Section :- A & B Section A : Q.1Objective type -5x1=05 Marks;Q.2Short Ans.type-5x2=10Marks. Section B : Descriptive answer type qts.,1out of 2 from each unit -4x5=20 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Chairman & Members:

Sr.No.	Name of Chairman /Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr.Ramesh Pqandey	
4	Dr.Shashi Kashyap	
5		
6		
7		
8.		

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		UG-Semester- V	Session : 2024-28
1	Course Code	COSEC-03	
2	Course Title	Communication & Documentation in Business (i)	
3	Course Type	Skill Enhancement Course (COSEC) (i)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> • Students will be able to define the concept of business communication. • Students will be able to identify the nature of communication. • Students will be able to evaluate the various types of communication. • Students will be able to analyse the Business Correspondence & Documentation • Students will be able to apply Professional Speaking & Soft Skills: 	
6	Credit Value	2 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 50	Minimum Passing Marks : 20
PART - B : Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)=30 Periods(30 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Fundamentals of Business Communication Concept & Process: Meaning, objectives, process, and models of communication.Principles of Communication: The 7 C's of effective communication.Channels & Networks: Formal, informal (grapevine), upward, downward, and horizontal communication.Barriers to Communication: Physical, semantic, psychological, and organizational barriers, and ways to overcome them		10 Hrs
II	Professional Speaking & Soft Skills: Listening Skills: Importance, types, and barriers to effective listening. Interpersonal Interaction: Group discussions and their role in managerial decision-making. Interviews: Preparation, types (selection, appraisal, exit), and interview etiquettes. Oral Presentations: Planning, structuring, and delivering professional presentations.		08 Hrs
III	Business Correspondence & Documentation : Business Letters: Structure, layout, inquiry letters, complaint/adjustment letters, and sales letters. Digital Communication: Email etiquette, job applications via email, and social media for professional networking. Official Corporate Documentation: Drafting agendas, notices, resolutions, and minutes of meetings. Reporting & Proposals: Basics of writing investigation reports and business proposals.		12 Hrs.
Key Words			
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
<ul style="list-style-type: none"> • Communication Skills in English (with Lab Manual), Anjana Tiwari, Khanna Book Publishing Co. Lesikar, R.V. & M.E. Flatley, 			

- “Business Communication: Connecting in a Digital World”, McGraw-Hill Education. Murphy,
- H. A., Hildebrandt, H. & Thomas, J.P. Effective Business Communication. McGraw Hill.
- Mukerjee H. S., Business Communication: Connecting at Work. Oxford Publication Boove,
- C.L. et al., Business Communication Today, Pearson.

Note: Learners are advised to use latest edition of text books.

Reference Books:

1. Culture as Communication (2001) by Stever Robbins <https://hbsp.harvard.edu/product/C0108A-HCB-ENG>
2. The Future of Internal Communication | Rita Linjuan Men, Shannon A. Bowen

Online Resources

1. <https://egyankosh.ac.in/bitstream/123456789/72744/1/Unit-3.pdf>
2. <https://studiousguy.com/BUSINESS-COMMUNICATION/>
3. <https://youtu.be/4POY3H0QZU8>
4. <https://youtu.be/Vc-Shv-76lg>

PART-D: Assessment and Evaluation

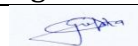
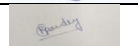

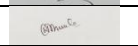

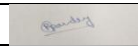

Suggested Continuous Evaluation Methods: Maximum Marks (35+15=50)

Continuous Internal Assessment (CIA) : Maximum Marks 15

End Semester Exam. (ESE) : 35 Marks

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz(2):10 marks each Test/Quiz Assignment/Seminar+Attendance: 05 Marks Total Marks15	Highest marks out of the two Test/Quiz + obtained marks in Assignment/Seminar shall be considered against 15 Marks
End Semester Exam.(ESE):	Laboratory/Field Skill Performance: On spot Assessment A-Performed the Task based on learned skill-20 Marks B-Spotting based on tools (written) - 10 Marks C-Viva-Voce (based on Principle/technology)-05 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Chairman & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr. Ramesh Pandey	
4	Dr. Shashi Kashyap	
5	Dr. Shashi Kasahyap	
6		
7		
8.		

FOUR YEAR UNDERGRADUATE PROGRAMMES(FYUGP)-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

PART-A : Introduction			
Program : Post Graduate in Commerce (Diploma/Degree)		UG-Semester- V	Session : 2024-28
1	Course Code	COSEC-03	
2	Course Title	E-Filing of Returns (ii)	
3	Course Type	Skill Enhancement Course (COSEC) (ii)	
4	Pre-requisite (if any)	As per program	
5	Course Learning Outcomes (CLO)	<p>1. To know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory. 2. To understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms. 3. To understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns. 4. become aware of the basic framework and structure of IT, including the meaning of input tax credit and the process of its utilization. 5. To know about various types of ITR returns and their filing.</p>	
6	Credit Value	2 Credits	Credit= 15 Hours-learning & Observation
7	Total Marks 100	Max. Marks : 50	Minimum Passing Marks : 20
PART - B : Content of the Course			
Total No. of Teaching-learning Periods (01 Hr. per period)=30 Periods(30 Hours)			
Unit	Topics (Course Contents)		No. of Period
I	Conceptual Framework :Meaning & Scope: E-filing vs. manual filing. Mandatory Requirements: Permanent Account Number (PAN), Tax Deduction Account Number (TAN), Aadhaar. Benefits & Limitations: Speed, transparency, digital divide, and relevant IT notifications.		8
II	Income Tax Overview & ITRs :Basic Terminology: Assessee, assessment year, previous year, and gross total income. Heads of Income: Salary, house property, business/profession, capital gains, and other sources. Return Forms: Applicability and structuring of various ITR forms (e.g., ITR-1 to ITR-4).		7
III	Tax Deducted at Source (TDS) and TCS Core Concepts: Introduction to TDS, advance tax, and tax collection at source. Forms & Schedules: Prescribed forms (Form 16, Form 16A, 26AS) and schedules for deposit of TDS.		7
IV	Practical E-Filing Workshop (Computer Lab) Portal Navigation: Exploring the official Income Tax Department portal. ITR Preparation: Downloading utility software, filling out ITR forms, and generating JSON/XML files. E-Verification: Uploading returns, e-verification procedures, and late fees or penalties.		8
Key Words	E-filing, Permanent Account Number, Assessment Year, Previous Year, and Gross Total Income, Tax Deducted at Source, ITR forms, E-Verification		
PART-C:Learning Resources			
Text Books, Reference Books and Others			
Text Books Recommended:-			
<ul style="list-style-type: none"> E-FILING OF TAX RETURN,by <u>Deepak Kushwaha</u> (Author) 			

- Computerised Accounting System and E-filing of Tax Return - by **Dr. Amar Nath Das (Author), Dr. Madhu Agnihotri**
- E Filing Tax Return Book, Satish Printers & Publishers ,
Aurthor Sripal Saklecha, Anit Saklecha

Note: Learners are advised to use latest edition of text books.

Reference Books:

- COMPUTERIZED ACCOUNTING & E-FILING OF TAX RETURNS, by **A PANDA** (Author), **S K DEY**
- Computerised Accounting and E-filing of Tax Returns 2025-26 ,ISBN : 9789391003913 by VK Global Publications Pvt Ltd

- <https://www.incometax.gov.in/iec/foportal/>
- https://swayam-plus.swayam2.ac.in/courses/course-details?id=P_NERGY_04
- <https://dor.gov.in/e-filing-returns>
- https://youtu.be/zCJLR76KE_U

PART-D: Assessment and Evaluation


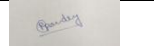
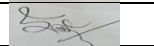
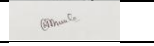

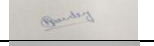
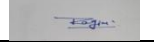
Suggested Continuous Evaluation Methods: Maximum Marks (35+15=50)

Continuous Internal Assessment (CIA) :Maximum Marks 15

End Semester Exam. (ESE) :35 Marks

Continuous Internal Assessment(CIA) : (By Course Teacher)	Internal Test/Quiz(2):10 marks each Test/Quiz Assignment/Seminar+Attendance: 05 Marks Total Marks15	Highest marks out of the two Test/Quiz + obtained marks in Assignment/Seminar shall be considered against 15 Marks
End Semester Exam.(ESE):	Laboratory/Field Skill Performance: On spot Assessment A-Performed the Task based on learned skill-20 Marks B-Spotting based on tools (written) - 10 Marks C-Viva-Voce (based on Principle/technology)-05 Marks	

Signature of Convener & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.O.P.Gupta	
2	Dr.Ramesh Kumar Pandey	
3	Dr.Anand Kumar Sharma	
4	Dr.Gyanendra Shukla	
5	Dr.Shashi Kashyap	
6	Dr.Pooja Pandey	
7	Ms.Ragini Parate	

Signature of Chairman & Members:

Sr.No.	Name of Convener/Members	Signature
1	Dr.Tapesh Gupta	
2	Dr.Sudhir Sharma	
3	Dr. Ramesh Pandey	
4	Dr. Shashi Kashyap	
5	Dr. Shashi Kasahyap	
6		
7		
8.		