

**STRUCTURE OF FOR FOUR YEAR UNDERGRADUATE
PROGRAMMES (FYUGP)-2024-28**

FACULTY OF COMMERCE

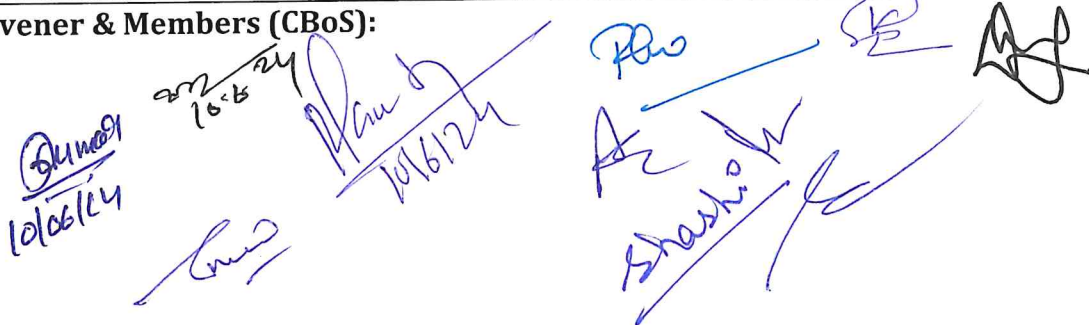
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|--------------|---------------------------------------|--|---|---|---|-----------|------------|
| THIRD | COSC-07 | Corporate Accounting | 3 | 1 | - | 4 | 100 |
| | COSC-08 | Company Law | 3 | 1 | - | 4 | 100 |
| | COSC-09 | Principles of Management | 3 | 1 | - | 4 | 100 |
| | COSE-01 | Gr.-I-Management – Human Resource Management | 3 | 1 | - | 4 | 100 |
| | OR | Gr.-II-Finance – Financial Management | | | | | |
| | COGE-03 | Gr.-III-Marketing– Marketing Management (One-COSE –Choose any one Gr. from Own Pool as per rule) OR (One-GE-03-Choose any one from Pool in Other Faculty as per rule) | | | | | |
| | COAEC-03 | Hindi Language | 1 | 1 | - | 2 | 50 |
| | COVAC-02 | Fundamentals of Stock Market OR (Choose any one from Pool Group) | 1 | 1 | - | 2 | 50 |
| | TOTAL CREDIT & TOTAL MARKS | | | | | 20 | 500 |

FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

| PART-A : Introduction | | | |
|--|---|--|---|
| Program : Bachelor in Commerce (Diploma/Degree/Honors) | | Semester-III | Session : 2024-25 |
| 1 | Course Code | COGE-07 | |
| 2 | Course Title | Corporate Accounting | |
| 3 | Course Type | Generic Elective Course (COGE) | |
| 4 | Pre-requisite (if any) | As per program | |
| 5 | Course Learning Outcomes (CLO) | <ul style="list-style-type: none"> Utilize conceptual knowledge of corporate accounting system and learn the techniques of preparing the financial statements of companies within the frame work of Indian AS Understand the process for issue & redemption of shares & debentures. Analyze the financial statement of Joint stock company ltd.. Interpret the procedure involved in Amalgamation and absorption of companies. Apply the process of Valuation of Goodwill and Shares. | |
| 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 | Shares & Debentures: Issue, forfeiture and reissue of shares, Issue of bonus share, under writing of share, redemption of preference shares, Issue and redemption of debentures. | | 15. |
| II | Financial Statements and Final Accounts of Companies, Liquidation of company. | | 15 |
| III | Accounting for Amalgamation Internal reconstruction of companies. | | 15 |
| IV | . Valuation of Goodwill and Shares Consolidated Balance Sheet of holding companies with one subsidiary only | | 15 |
| Key Words | Share & Debenture, Final Accounts of Companies. Liquidation of Company, Amalgamation & Reconstruction of Companies, Valuation of Goodwill & Share, Consolidated Balance Sheet of Holding Company. | | |

Signature of Convener & Members (CBoS):



PART C: Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Dr. S. M. Shukla & Dr. K.L. Gupta, Sahitya Bhavan Publications Agra, (Hindi & English Medium)
2. Dr. Mangal Mehta and Agrawal published Indore,
3. Dr. Karim & Khanuja, SBPD, Publications, Agra, (Hindi & English Medium)
4. Gupta R. L., Radhaswamy M; Company Accounts; Sultan Chand and Sons, New Delhi.
5. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi.

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

Reference Books:-

1. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
2. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
3. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
4. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning.
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House.
7. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand.
8. Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education.

On line Resources : * e-Resources/e-books and e-learning portals:

<https://www.geektonight.com/corporate-accounting-notes/>

<https://commercemates.com/corporate-accounting/>

<https://academy.tax4wealth.com/blog/corporate-accounting>

<https://www.youtube.com/watch?v=p0rxpzkSDLU>

<https://ugcmoocs.inflibnet.ac.in/index.php/courses/view ug/19>

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

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



FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

| PART-A : Introduction | | | |
|--|--|--|--|
| Program : Bachelor in Commerce (Diploma/Degree/Honors) | | Semester- III | Session : 2024-25 |
| 1 | Course Code | COGE-08 | |
| 2 | Course Title | Company Law | |
| 3 | Course Type | Generic Elective Course (COGE) | |
| 4 | Pre-requisite (if any) | As per program | |
| 5 | Course Learning Outcomes (CLO) | <ul style="list-style-type: none"> Understand and evaluate the legal framework of company environment in India and gain elementary knowledge of Indian Company Law. Outlines company's objective, boundaries of operation and other essential details. Understand the role of Company Secretary which helps students in building their career. Elaborate different clauses of Company Law which a business manager must know for better decision making and also understand the process of Winding up of the companies. Develop ability of legal analysis by reasoning and problem-solving skills to arrive at solutions to legal problems. | |
| 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 ; Promotion and Incorporation of Companies: Introduction: Definition of Company, Characteristics and Limitations. Lifting of the Corporate Veil, Kinds of Company. Social Responsibility of company. Promotion and Incorporation of a Company Preliminary Contracts: Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Indoor Management and its exceptions. | | 15 |
| II | Capital Management and Membership: Prospectus, Issue of Share Capital, Transfer and Transmission of shares. Borrowing powers, mortgages and charges, debentures. Membership in company. | | 15 |
| III | Corporate Personalities:- Directors - Meaning, Appointment, Remuneration and duties. Managing Director, Women Director, and whole time director. Company Secretary-Appointment, Legal position and qualifications, Rights, Duties and liabilities, Professional misconduct. | | 15 |
| IV | Company Meetings and Winding up of company: Company meetings - kinds, Notice, quorum, agenda, voting rights, proxy, resolutions, minutes. Role of Company Secretary in company meetings-Drafting of notice, agenda, minutes and resolutions. Winding up of companies, Modes of winding up. Liquidator - appointment, duties and rights, remuneration. | | 15 |

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| Key Words | Promotion, Incorporation, Issue of Capital, Prospectus, Corporate Personalities, Company Meeting, Company Secretary. |
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Signature of Convener & Members (CBoS):

PART-C: Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-

1. Dr. S.M. Shukla, & Dr. I.M. Shaya, Sahitya Bhawan Publications, Agra, (Hindi Medium)
2. Dr. S.M. Shukla, & Dr. K. Jain, Sahitya Bhawan Publications Agra, (English Medium)
3. Dr. G. K. Varshney, Sahitya Bhawan Publication, Agra (English Medium)
4. Prof. Agrawal & Kothari, SBPD, Publications, Agra (Hindi Medium)
5. Dr. O.P. Gupta, SBPD, Publications, Agra (Hindi & English Medium)

Reference Books:

1. Singh Avatar; Company Law; Eastern Book Company Lucknow,

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

On line Resources : * e-Resources/e-books and e-learning portals:

https://onlinecourses.swayam2.ac.in/cec20_hs23/preview

<https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>

<https://www.nls.ac.in/course/corporate-law/>

<https://www.claonline.in/icsi/>

<https://www.youtube.com/c/CorporateLawLectures>

PART-D : Assessment and Evaluation :

Suggested Continuous Evaluation Methods: Maximum Marks 100 Marks

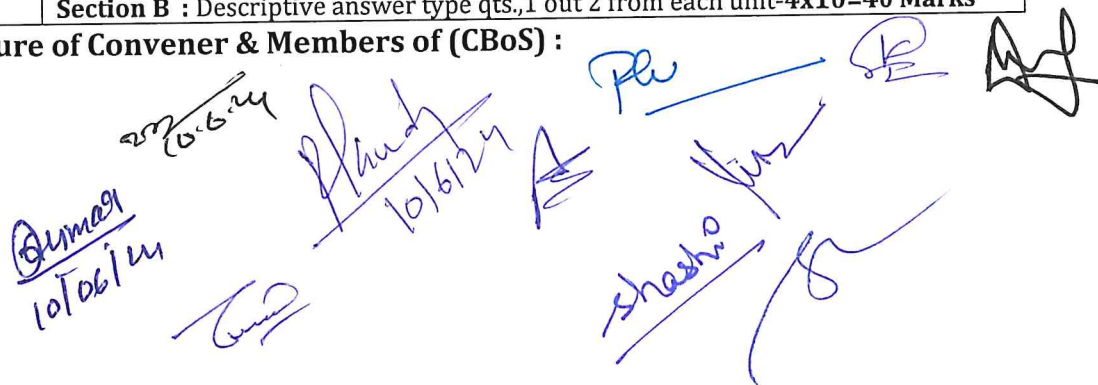
Continuous Internal Assessment (CIA) : 30 Marks

End Semester Exam. (ESE) : 70 Marks

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| 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 |
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| End Semester Exam. (ESE): | Two Section :- A & B Section A: Q.1-Objective -10x1=10 Marks; Q.2-Short answer type-5x4=20 Marks Section B : Descriptive answer type qts., 1 out 2 from each unit-4x10=40 Marks |
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Name and Signature of Convener & Members of (CBoS) :



FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

| PART-A : Introduction | | | |
|---|---|--|--|
| Program : Bachelor in Commerce (Diploma/Degree/Honors) | | Semester- III | Session : 2024-25 |
| 1 | Course Code | COGE-09 | |
| 2 | Course Title | Principles of Management | |
| 3 | Course Type | Generic Elective Course (COGE) | |
| 4 | Pre-requisite (if any) | As per program | |
| 5 | Course Learning Outcomes (CLO) | <ul style="list-style-type: none"> Understand the concept of Principle of management along with the basic principles and norms. Understand the terminologies associated with the field of business management and control along with their relevance. Identify the appropriate method and technique of Principle of Management for solving different problems. Apply basic business Management principles to solve business and industry related problems. Understand the concept of Planning, Organizing, Direction, Motivation and Control etc. | |
| 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 Period (60Hours) | | | |
| Unit | Topics (Course Contents) | | No. of Hrs |
| I | Management Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Role (Mintzberg); An Overview of functional areas of Management; Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach. | | 15 |
| II | Planning: Concept, Characteristics, Process, Importance and Type, Criteria of effective planning. Decision Making: Concept, Process, Types and Importance Management by Objective(MBO) Organization: Concept, Nature, Process and Significance, Authority and Responsibility Relationships, Centralization and Decentralization, Departmentation, Organizational Structure- Forms. | | 15 |
| III | Direction: Meaning Characteristics, Concept and Techniques, Principle,Importance, Coordination: Meaning,Nature,Characteristics, Principle, Importance, advantages and Limitation. Communication: Nature, Process, Importance, Types, Networks and Barriers, Effective Communication, Feed-back, Staffing: Concept of Staffing- Recruitment and Selection; Orientation; Training and Development; Carrier Development; Performance Appraisal | | 15 |
| IV | Motivation- Concept, Types, Importance, Theories- Maslow. Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives, Leadership: Meaning, Concept, Functions and Leadership Styles, Types, Qualities, Barrier, Likert's Four System of Leadership, Theories Importance with case study. Control: Meaning, Characteristics Importance and Process, Effective Control System, Techniques of Control. | | 15 |

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| Key Words | Management, Planning, Decision Making. Organization, Direction, Coordination, Communication, Staffing, Motivation, Leadership, Control. |
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Signature of Convener & Members (CBoS):

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| PART- C:Learning Resources | | |
| Text Books, Reference Books and Others | | |
| Text Books Recommended:- 1.Dr. S.C. Saxena Sahitya Bhawan Publications,Agra(English Medium) 2.Dr.R.C.Gupta,Sahitya Bhawan Publications,Agra (Hindi Medium) 3.Prof. R.C.Agrawal, SBPD, Publications, Agra. (Hindi Medium) 4.Dr. Mishra & Gupta,SBPD,Publications,Agra (English Medium) 5.Yadav, Pankaj, Neel Kamal Prakashan, Delhi. 6.Jagdish Prakash, Kitab Mahal Publishers. | | |
| Reference Books: 1.Weihrich and Koontz - Tata McGraw Hill, New Delhi. 2.Stephen P. Robbins, Management, Pearson 3.Koontz and O'Donnell, Management, McGraw Hill. 4.L M Prasad, Principles of management, Sultan Chand and Sons 5.V.S.P Rao/Bajaj, Management process and organization, Excel Books.GH25 6.T. Ramaswamy : Principles of Management, HPH Note: Learners are advised to use latest edition of text books. | | |
| On line Resources : * e-Resources/e-books and e-learning portals: https://www.youtube.com/watch?v=6job0Jy96jM https://onlinecourses.swayam2.ac.in/nou21_cm01/preview https://open.umn.edu/opentextbooks/textbooks/50 https://openstax.org/books/principles-marketing/pages/1-unit-introduction | | |
| 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 Section B : Descriptive answer type qts. 1 out 2 from each unit-4x10=40Marks | |

Name and Signature of Convener & Members of (CBoS) :

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FOUR YEAR UNDERGRADUATE PROGRAM-2024-28

FACULTY OF COMMERCE COURSE CURRICULUM

| PART-A : Introduction | | | |
|---|---|---|--|
| Program : Bachelor in Commerce (Diploma/Degree/Honors) | | Semester- IV | Session : 2024-25 |
| 1 | Course Code | COGE-10 | |
| 2 | Course Title | Business Statistics | |
| 3 | Course Type | Generic Elective Course (COGE) | |
| 4 | Pre-requisite (if any) | As per program | |
| 5 | Course Learning Outcomes (CLO) | <ul style="list-style-type: none"> Understand the basic knowledge of data collection and various statistical elementary tools. Develop the ability to analyse and interpret data to provide meaningful information to assist in management decision. Apply appropriate graphical and numerical descriptive statistics for different types of data. Analyse statistical data graphically using frequency distributions and cumulative frequency distributions, measures of central tendency, dispersion and location. Find the inter-relation between two or more phenomena with the help of curve fitting and correlation-regression analysis. | |
| 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 Statistics: Meaning, Scope, Importance and Limitation, Collection of Data: Primary and Secondary Data, Editing of Data, Classification of Data, Frequency Distribution and Statistical Series, Tabulation of Data, Diagrammatical and Graphical Presentation of Data | | 15 |
| II | Measures of Central tendency: Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion: Range, Quartile, Percentile, Quartile Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variations and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness. Partition values. | | 15 |
| III | Correlation: Meaning, Application, Types and Degree of Correlation, Methods-Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation. Regression Analysis: Meaning and Definition, Uses and Utility of Regression Analysis, Constructions of Regression Lines, Regression Coefficient, Determination of Coefficient of Correlation by Regression Coefficients, Properties of Regression Coefficient, Comparison of Correlation and Regression Analysis. | | 15 |
| IV | Index Number: Meaning, Types and Uses, Method of Constructing Price Index Number, Fixed: Based Method, Chain-Base Method, Base conversion, Base Shifting Deflating and Splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test Time and Factor; Analysis of Time Series: Meaning, Importance and Components of a Time Series. Decomposition of Time Series: Measurement of Square Trend. | | 15 |
| Key Words | Statistics, Collection of Data Frequency Distribution, Measures of Central Tendency, Dispersion, Skewness, Correlation, Regression, Index Numbers, | | |

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Signature of Convener & Members (CBoS):**PART- C: Learning Resources****Text Books, Reference Books and Others****Text Books Recommended:-**

1. Dr.S.M.Shukla & Dr. S.P.Sahaya, Sahitya Bhawan Publication, Agra(Hindi & English Medium)
2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
3. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
4. Dr. Gupta, Sharma, Dandekar, SBPD, Publishing House, Agra(Hindi & English Medium)

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

Reference Books:

1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
2. Sharma J.K., Business Statistics, Person Education.

On line Resources : * e-Resources/e-books and e-learning portals:

<https://www.youtube.com/watch?v=UjPTKJ2API8>

<https://www.youtube.com/playlist?list=PLCyCyhRyXPpb6l5Aru-fMvXHMVjBWIL9l>

https://www.youtube.com/playlist?list=PL9Cd7H8NFRQzA0_e8epz4l5rBCP2-mBWT

https://onlinecourses.swayam2.ac.in/cec20_mg13/preview

<https://www.classcentral.com/course/swayam-bcoc-134-business-mathematics-and-statistics-59093>

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 Assignment shall be considered against -30 Marks |
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|--------------------------|--|
| 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=40Marks |
|--------------------------|--|

Name and Signature of Convener & Members of (CBoS) :

