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

FACULTY OF COMMERCE

FOURTH	COSC-10	Business Statistics	3	1	-	4	100
	COSC-11	Cost Accounting	3	1	-	4	100
	COSC-12	Fundamentals of Entrepreneurship	3	1	-	4	100
	COSE-02 OR COGE-04	Gr.-I-Management – Business Organisation Gr.-II-Finance – Financial Market Operations Gr.-III-Marketing– International Marketing (One-COSE –Choose any one Gr. from Own Pool as per rule) OR (One-GE-04-Choose any one from Pool in Other Faculty as per rule)	3	1	-	4	100
COAEC-03		Communicative English/Other	1	1	-	2	50
COSEC-02		Banking Operation OR (Choose any one from Pool Group)	1	1	-	2	50
TOTAL CREDIT & TOTAL MARKS						20	500
Students on exit shall be awarded undergraduate Diploma in the Field of Multidisciplinary study after securing the requisite 84 Credits on completion of Semester IV (extra 4 Credits of Voc/skill course have to be earned from any ODL platforms)						80	2000

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)	• 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,	

	Analysis of Time Series.

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-fMvXHMVjBWlL9l 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-mathamatics-and-statistics-59093
PART - D : Assessment and Evaluation :

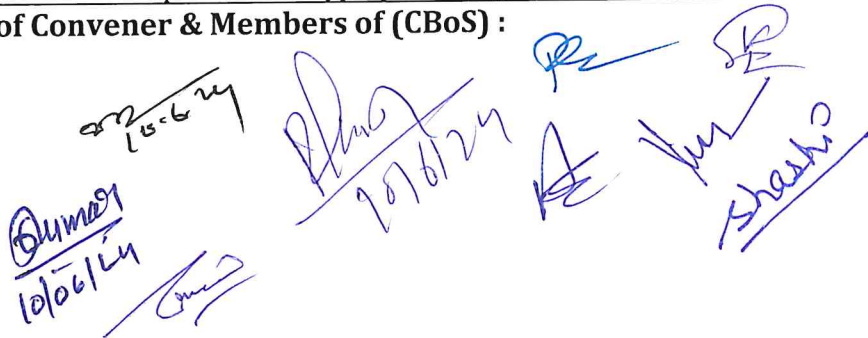| **Suggested Continuous Evaluation Methods: Maximum Marks-**	**100 Marks**
Continuous Internal Assessment (CIA) :	**30 Marks**
End Semester Exam. (ESE) :	**70 Marks**

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
End Semester Exam.(ESE):	Two Section :- A & B **SectionA** :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) :

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-11	
2	**Course Title**	Cost Accounting	
3	**Course Type**	Generic Elective Course (COGE)	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Acquire conceptual knowledge of cost accounting and able to solve various decision-making problems that takes place in business. • Evaluate the costs and benefits of different conventional and contemporary costing systems • Understand different elements of cost and calculate material and labour cost. • Able to prepare cost sheet to know the cost of a product. • Determine contract cost, job-cost, batch cost, & process cost.	
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)- 60Periods (60Hours)

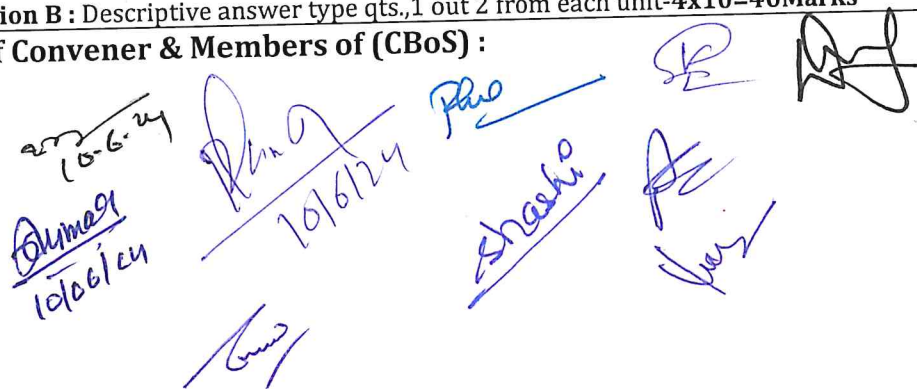| Unit	Topics (Course Contents)	No. of Period
I	**Concept and Nature of Cost Accounting:** Meaning of cost and costing , Importance and features of costing , Cost classification , Concept of cost unit, Cost center, Establishment of an Idle cost accounting system. **Accounting for Material:** Direct and indirect material, Valuation of material, Principal of valuation of material, Material control, Purchases, Objective and functions of purchase department, **Inventory control-** Meaning and techniques of inventory control.	15.
II	**Employee Cost**: Meaning and classification of employee cost, Requisite of a good wage and incentive system, Time and piece rate plans, Profit sharing, Employee productivity and cost. **Labour cost control-**techniques, Employee turnover, Remuneration and Incentive schemes (Rowan and Halsey Plan only) **Overheads –** Definition and classification, Production overheads -allocation and apportionment of cost, Meaning and Methods of cost absorption, Treatment of over-absorption & under-absorption of overheads, Administration and selling & distribution overheads.	15
III	**Unit Output Costing** -Concept and Need for Unit Output Costing, Preparation of Cost Sheet & Cost Statement and Tender Price, **Reconciliation of Cost and Financial accounts.**	15
IV	**Contract Costing-** Methods of cost determination in contract costing, Escalation clause and cost- plus contract, **Job Costing-** Meaning of Job Cost, Preparation of Job Cost Sheet , Batch Costing- Meaning of Batch Cost and its application in today's Industry.**Process Costing** -Meaning and application of process costing, Methods of determination of cost in process costing, Normal and abnormal loss and gain, Costing of Joint-product and by-product	15
Key Words	Cost Accounting, Accounting for Material, Inventory Control,Employee Cost, Overheads, Unit Out-Put Cost, Reconciliation, Contract Costing, Process Costing	

Signature of Convener & Members (CBoS):

PART- C:Learning Resources

Text Books, Reference Books and Others

Text Books Recommended:-
1. Jain S.P. and Narang K.L.: Cost Accounting ; Kalyani New Delhi
2. Arora M.N.; Cost Accounting -Principles and Practice , Vikas ,New Delhi
3. Jawahar Lal ; Cost Accounting : McGraw Hill Education
4. M.L. Agrawal & K.L.Gupta Sahitya Bhawan Agra,(Hindi & English Medium)
5. Dr.B.K. Mehata,SBPD,Publishing House,Agra,(Hindi & English Medium)

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

Reference Books:
1. Banarjee, B. Cost Accounting – Theory and Practice New Delhi
2. Taxman's Cost Accounting ,New Delhi
3. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
4. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting ; Sultan Chand, New Delhi

On line Resources : * e-Resources/e-books and e-learning portals:
https://onlinecourses.nptel.ac.in/noc23_mg81/preview
https://sultan-chand.com/books/view/604
https://www.youtube.com/playlist?list=PLaAhQ2ofZZRBTKhB-Moy11opzd18YAstV
https://www.youtube.com/watch?v=-d3bMxsxzQY
https://www.youtube.com/playlist?list=PLJ_81_DlRlyecX0A3ajkTVmpIeeU_uzHg

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	Highest marks out of the Two Test/Quiz+obtained marks in best two and Assignment shall be considered against 30 Marks
	Assignment/Seminar:	10	
	Total Marks:	30	

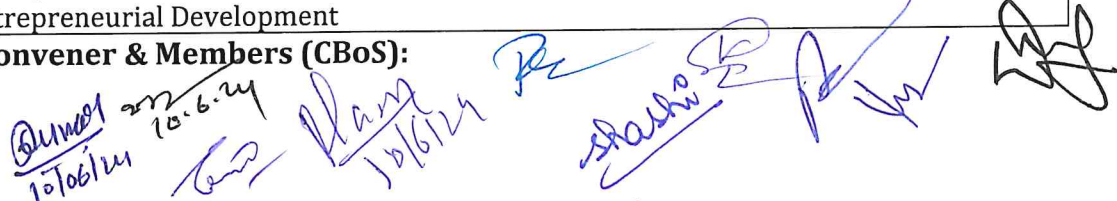| End Semester Exam.(ESE):	Two Section :- A & B **SectionA** :Q.1-Objective-**10x1=10Marks**;Q.2-Short answer type-**5x4=20 Marks** **Section B** : Descriptive answer type qts.,1 out 2 from each unit-**4x10=40Marks**

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

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-12	
2	**Course Title**	Fundamental of Entrepreneurship	
3	**Course Type**	Generic Elective Course (COGE)	
4	**Pre-requisite (if any)**	As per program	
5	**Course Learning Outcomes (CLO)**	• Explore entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units. • Choose entrepreneurship as career and can take part in startups. • Explore government support available to entrepreneurship activities. • Explain the entrepreneur concepts, gain knowledge in the financial institution, project report incentives and subsidies. • Understand the stages of the entrepreneur process, personal creativity and entrepreneurial initiative.	
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)-60Periods (60Hours)

Unit	Topics (Course Contents)	No. of Period
I	**Entrepreneurship:** Meaning, Definition, Origin and Development, Concepts, Characteristics, Importance, Theories of Entrepreneurship, Role of socio-economic environment, Emergence of Entrepreneurial Class, Intra-preneurship, Techno-preneurship, Netr-preneurship, Eco-preneurship. **Entrepreneur:** Meaning, Definition, Characteristics, Importance, Functions and Qualities. **Women Entrepreneur:** Motivational Factors, Opportunities, Problems and Challenges, Incentives for Women Entrepreneurs.	15
II	**Promotion of a Venture:** Concepts of Business Venture, Stages for promotion of a Venture, External Environmental Analysis: Meaning, Factors & Techniques, Evaluation of Start-up Problem, **Legal Requirements for Establishment of a New Unit, Raising of Funds:** Fund Requirement, Types of Fund Requirement, Sources of Raising Funds, Venture Capital: Meaning, Sources and Documentation Required.	15.
III	**Entrepreneurial Behaviour:** Meaning, Features, Emergence of Entrepreneurial Behaviours.Tendencies of Entrepreneurial Behaviours. **Innovation and Entrepreneur:**Meaning, Characteristics, Types, Barriers, Stages and Process of Innovation,Strategiesof Innovation.**Entrepreneur and Risk-Taking Capacity:** Meaning, Characteristics, Classification, Stages of Risk, Risk Management Process. **Entrepreneurial Skills:** Meaning & Basic Elements, Project Development or Technical Skills, Enterprise Management Skills, Enterprise Building Skills. Social Responsibility of Entrepreneurship	15 .
IV	**Entrepreneurial Development Programs (EDP):** Meaning, Objectives, Their Role, Relevance and Achievements, EDP in India, Role of Govt. in Organizing EDP,Critical Evaluation, Suggestion. **Initiatives of Government of India to Promote Entrepreneurship:** Start up India, Stand up India. Make in India, Digital India, Atal Innovation Mission, Pradhan Mantri Kaushal VikasYojna, National Skill Development Mission, Pradhan Mantri Mudra Yojna etc.	15
Key Words	Entrepreneurship, Entrepreneur, Women Entrepreneur, Promotion of a Venture, Entrepreneurial Behaviour Innovation, Risk, Skill, Social Responsibility, Entrepreneurial Development	

Signature of Convener & Members (CBoS):

PART-C : Learning Resources
Text Books, Reference Books and Others:
Text Books Recommended:- 1.Prof.R.C.Agrawal,SBPD Publishing House, Agra (Hindi Medium) 2.Gupta Dr. O.P., Entrepreneurship SBPD Publishing House, Agra(English Medium) 3.Dr.Amist Kumar & Dr. Amita Dubey,Sahitya Bhawan Publications,Agra (English Medium) 4.Dr.A.K.Mishra &Dr.P.K.Agrawal,Sahitya Bhawan Publications, Agra (Hindi Medium) 5.Kothari, Mishra, Sahu, Entrepreneurship Development, Ramesh Book Depot, Jaipur 6.Arora Renu, Sood S.K., Udhyami karan ke Mool Siddhant, Kalyani Publishers New Delhi 7.Entrepreneurial Development, S. Chand & Company, Delhi, **Note: Learners are advised to use latest edition of text books.**
Reference Books: 1.Hifrich, Manimala, Peters & Shephered, Entrepreneurship, McGraw Hill 2.Desai,Vasant,Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House, New Delhi 3.Prasanna Chandra, Project Preparation, Appraisal & Implementation Tata McGraw Hill, New Delhi 4. Khankha, S.S., Entrepreneurial Development, S. Chand & Company, Delhi,
On line Resources : * e-Resources/e-books and e-learning portals: https://onlinecourses.swayam2.ac.in/cec20_mg19/preview https://onlinecourses.nptel.ac.in/noc23_mg126/preview https://onlinecourses.nptel.ac.in/noc24_mg67/preview https://www.youtube.com/watch?v=UEngvxZ11sw https://www.youtube.com/playlist?list=PLXPpRtAbi0JxktoB8gwkqHt1jDCm0oqsS

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): Assignment/Seminar: Total Marks:	20 & 20 10 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 **SectionA** :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**		

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