

**CHAUDHARY DEVI LAL UNIVERSITY
SIRSA (HARYANA), INDIA -125055**



SCHEME AND SYLLABI

As per NEP-2020

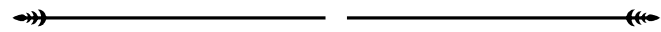
3-Year UG Degree (Bachelor of Commerce)

4 Year UG Degree (Bachelor of Commerce - Honours)

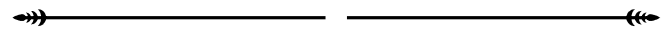
**4 Year UG Degree (Bachelor of Commerce - Honours with Research)
(Multidisciplinary)**

(w.e.f. Academic Session 2024-25)

**DEPARTMENT OF COMMERCE
FACULTY OF COMMERCE & MANAGEMENT**



MULTIDISCIPLINARY COURSE



B. Com. FIRST SEMESTER

Nomenclature of Course : General Management

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The course aims to equip learners with essential management related knowledge and skills and their applicability in real world.

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: examine the evolution of management and its significance

CO2: comprehend and analyse applicability of managerial functions

CO3: recognize the role of decision-making in business

CO4: analyse the role of directing in management

Unit 1: Introduction to Management

Principles of management - concept, nature and significance; Evolution of Management thought: Classical (Fayol's principles of management; Taylor's scientific management), Neo- classical (Hawthorne Experiments), Modern approach (Systems Approach; Contingency Approach).

Unit 2: Functions of Management

Management functions and their relationship- planning, organizing, staffing, directing and controlling; Functional areas of management: an overview; Coordination - concept, characteristics and importance.

Unit 3: Planning and Organising

Planning- meaning, strategic and operations planning; Decision-making- concept, importance and bounded rationality; Organizing- division of labour & specialization; Organisational structures; Factors affecting organisational design.

Suggested Readings:

Drucker, P. F., *The Practice of Management*. New York: Harper & Row.

Koontz, H., & Weihrich, H., *Essentials of Management: An International and Leadership Perspective*. McGraw Hill Publications

Kumar, P., *Management: Principles and Applications*. JSR Publication House LP, Delhi.

Mahajan, J.P. & Mahajan A., *Management Principles and Applications*. Vikas Publications

Rao, V.S.P. *Management Principles and Applications*. Taxmann Publications.

Note for the Paper Setter: The question paper will consist of seven questions in all. The first question will be compulsory and will consist of four short questions of 2 marks each covering the whole syllabus. In addition, six more questions of 14 marks each will be set unit-wise comprising of two questions from each of the three units. The candidates are required to attempt one compulsory question and three more questions selecting at least one question from each unit.

Nomenclature of Course : Marketing for Beginners

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The structure of this course is to provide basic understanding of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing scenario in India.

B. Com. FIRST SEMESTER

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: evaluate the companies following societal marketing concepts and along with their social initiatives.

CO2: judge the segmentation of a product, service, event, organisation of companies.

CO3: analyse the process of value creation through marketing decisions involving product, pricing and its distribution.

CO4: compare the pricing strategies of various companies and to acquire knowledge about the various developments in the marketing area.

Unit I

Introduction to Marketing: Concept, Scope and Importance; Marketing Philosophies; Marketing Mix for goods and services. Marketing Environment: Need for studying marketing environment; Micro environment, Macro environment.

Unit II

Consumer Behaviour: Need for studying consumer Behaviour; Stages in consumer buying decision process, Factors influencing consumer's buying decisions. Marketing Strategies: Market segmentation-concept and bases of segmenting consumer markets; Market Targeting; Product Positioning- concept and bases.

Unit III

Concept and classification; Product mix; Branding; Packaging; Labelling; Product support services; Product life cycle-concept and marketing strategies.

Suggested Readings

Kapoor, N. *Principles of Marketing*, 2nd ed. PHI learning

Kotler, P., Armstrong, G., Agnihotri, P. *Principles of Marketing*. Pearson Education. Indian edition.

Kotler, P., Chernev, A., Keller, K. L., *Marketing Management*. United Kingdom: Pearson Education.

Levy, M., Grewal, D., *Marketing*. United States: McGraw-Hill Education.

Ramaswamy, N., *Marketing Management*, Sage Textbook.

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Nomenclature of Course : Accounting for Everyone

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The course aims to help learners coming from non-commerce backgrounds acquire basic knowledge of financial accounting and to impart preliminary skills for recording various kinds of financial transactions and prepare financial statements.

B. Com. FIRST SEMESTER

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: Analyze various terms used in accounting;

CO2: Make accounting entries and prepare cash books & other accounts necessary while running a business;

CO3: Prepare profit and loss account and balance sheet;

CO4: Prepare accounts based on accounting software.

Unit I

Introduction to Accounting and Accounting Principles: Accounting - Meaning, Importance, Need, objectives, advantages and limitations. Accounting as an information system, user of accounting information, sources of accounting information. Some Basic Accounting Terms: Transactions, Accounts, Assets, Liabilities, Capital, Drawings, Expenditure and Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Accounting Principles Basis of Accounting: Cash, Accrual and Hybrid. Difference between Double Entry system and Single entry system (accounting for incomplete records).

Unit II

Recording of transactions: Identification of transactions and events for recording, Classifications of accounts (Traditional): Personal Account, Real Account and Nominal Account, Classifications of accounts (Modern): Assets, Liabilities, Capital, Income and expenses. Accounting Equation, Rules of debit and credit. Basis of recording – vouchers, Journalising the transactions.

Unit III

Preparation of Accounts and Depreciation Accounting: Preparation of Ledger, Cash Book including bank transactions and depreciation accounting: concept, features, causes, methods (SLM and WDV), charging to assets account.

Suggested Readings:

Bhupinder, Lt. *Principles of Financial Accounting*, Cengage.

Batra, J.K., *Accounting and Finance for Non-finance Managers*, Sage Textbook

Goyal, B.K. & Tiwari, H. N. *Financial Accounting*. Taxmann Publication, New Delhi.

Gupta, R.L. & Radhaswamy, M. *Financial Accounting*. S. Chand Publishing, New Delhi.

Jain, S. P., & Narang, K. L. *Financial Accounting*. Kalyani Publishers, New Delhi.

Kumar, Alok. *Financial Accounting*, Singhal Publication.

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B. Com. SECOND SEMESTER

Nomenclature of Course : Basics of Advertising

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The objective of this paper is to familiarise the students with concepts and techniques of advertising used in marketing.

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: identify communication objectives behind advertising of various products & services.

CO2: explain various advertising and media elements in the advertising decisions.

CO3: identify ethical issues of advertising.

CO4: describe the advertising agency and its effectiveness.

Unit 1: Introduction to Advertising

Marketing Communication Process; Advertising: Significance, Types and Objectives; Target audience selection- basis; DAGMAR Approach; Methods of setting of Advertising Budget.

Unit 2: Message

Advertising Appeals; Advertising Copy: Elements of Print Advertising Copy.

Unit 3: Media Decisions

Types of Media: Merits and Demerits; Advertising through internet and interactive media issues and considerations.

Suggested Readings:

Belch, G.E., Belch, M.A. & Purani, K., *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.

Gupta, R., *Advertising Principles and Practice*. S. Chand

Kapoor, N., *Fundamentals of Advertising* -2nd Edition. New Delhi: Cengage Learning India Pvt. Ltd.

Shah, K., & D'Souza, A., *Advertising and Promotions: An IMC Perspective*., New Delhi: Tata McGraw Hill Publishing Company Limited.

Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.

Sharma, S. & Singh, R. *Advertising: Planning and Implementation*, 3rd ed. PHI Learning

Note for the Paper Setter: The question paper will consist of seven questions in all. The first question will be compulsory and will consist of four short questions of 2 marks each covering the whole syllabus. In addition, six more questions of 14 marks each will be set unit-wise comprising of two questions from each of the three units. The candidates are required to attempt one compulsory question and three more questions selecting at least one question from each unit.



Nomenclature of Course : Sales Promotion

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The course aims to familiarize the students with the basics of Sales Promotion and its importance in marketing.

B. Com. SECOND SEMESTER

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: develop a sales promotion campaign.

CO2: design different tools for sales campaign

CO3: analyse the need of a particular tool.

CO4: examine the public relation management.

Unit 1: Introduction to Sales Promotion

Sales Promotion: Nature, meaning and importance of Sales Promotions; Significance of Sales Promotion in marketing; Misconception about sales promotion; Relationship marketing and Sales Promotion; Role of Sales Promotion in Integrated marketing communication.

Unit 2: Types of Sales Promotion

Different forms of Sales Promotions; Consumer-oriented Sales Promotion; Trade oriented Sales Promotion; and Sales force oriented Sales Promotion.

Unit 3: Major tools of Sales Promotion

Sales Promotion tools including -Premiums, price offs, coupons, sampling, refunds and rebates, contest, games and lotteries, point of purchase; Displays and demonstrations; Conferences use; Trade fairs; Exhibition and fashion shows, Specialities and novelties and recent prevalent tools -features, strength and limitations.

Suggested Readings:

Kazmi, S.H.H. & Batra, S.K. *Advertising and sales promotion*. Excel Books. India
Kotler, P. & Keller, K.L. *A framework for marketing management*. (6th ed.) Pearson
Minahan, S. & Ogden-Barnes, S. *Sales Promotion Decision Making: Concepts, Principles, and Practice*. (1 st ed.) United States, Business Expert Press
Mullin, R & Cummins, J. *Sales Promotion: How to Create, Implement and Integrate Campaigns that Really Work*. Paperback
Neslin, Scott A., & Blattberg, R.C. *Sales Promotion: Concepts, Methods and Strategies*. United States, Prentice Hall
Quelch, John A. *Sales promotion management*. Prentice Hall.

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Nomenclature of Course : Finance for Everyone

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Course Learning Outcomes:

After completion of the course, learners will be able to:

B. Com. SECOND SEMESTER

CO1: explain the importance of financial literacy and the institutions providing financial services.

CO2: open, avail and manage services offered by banks.

CO3: open, avail and manage services offered by post offices.

CO4: choose instruments for investment in shares.

Unit 1:

Introduction, Financial Planning and Budgeting: Meaning, importance and scope of financial literacy; Prerequisites of financial literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, post offices, mobile app-based services. Need of availing of financial services from banks, insurance companies and postal services. Meaning, importance and need for financial planning; Personal budget, family budget, business budget and national budget; Procedure for financial planning and preparing a budget.

Unit II

Banking Services: Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts; KYC norm; Various types of loans, bank overdraft, cash credit, mortgage, reverse mortgage, hypothecation, pledge, Cashless banking, e-banking, check counterfeit currency; CIBIL, ATM, net banking, RTGS, NEFT, IMPS, electronic clearance services (ECS), debit and credit card.

Unit III

Financial Services from India Post Office: Post office savings schemes: savings bank, recurring deposit, term deposit, monthly income scheme, kisan vikas patra, NSC, PPF, senior citizen savings scheme, sukanya samriddhi yojana; India post payments bank. money transfer: money order, e-money order. instant money order, collaboration with the western union financial services; mo videsh, international money transfer service, money gram international money transfer, Indian postal order.

Suggested Readings:

Avadhani, V.A., *Investment Management*. Himalaya Publishing House Pvt. Ltd., Mumbai.
Kothari, R. *Financial Services in India-Concept and Application*, Sage Publications India Pvt. Ltd., New Delhi.

Milling, B. E. *The Basics of Finance: Financial Tools for Non-Financial Managers*, Universe Company, Indiana,

Zokaityte, A. *Financial Literacy Education*, Palgrave Macmillan, London.

Note for the Paper Setter: The question paper will consist of seven questions in all. The first question will be compulsory and will consist of four short questions of 2 marks each covering the whole syllabus. In addition, six more questions of 14 marks each will be set unit-wise comprising of two questions from each of the three units. The candidates are required to attempt one compulsory question and three more questions selecting at least one question from each unit.

B. Com. THIRD SEMESTER

Nomenclature of Course : Financial Management for Beginners

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The course aims to familiarize the students with the basic concepts of financial management.

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: understand the overview of finance, the concept of time value of money and risk & return.

CO2: learn financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques.

CO3: analyse the cost of capital, capital structure and leverage.

CO4: examine dividend & working capital dividend decisions.

Unit I

Introduction: Meaning and importance of finance. Time value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of long-term financing and short-term financing.

Unit II

Financial statements: income statement, balance sheet, Ratio analysis: meaning, significance and limitations. Current ratio, quick ratio, absolute liquidity ratio, debt-equity ratio, interest coverage ratio, inventory turnover ratio, debtor's turnover ratio, average collection period, creditors turnover ratio, average payment period, return on capital employed, return on equity, earnings per share, dividend per share, price-earnings ratio. Capital budgeting process.

Unit III

Concept of cost of capital and capital structure: Cost of debt capital, Cost of preference share capital, Cost of equity share capital, Weighted average cost of capital (WACC). Meaning of leverage. Operating leverage, financial leverage, Combined leverage.

Suggested Readings:

Bhargav, B. K. Finance For Non Finance Managers, Jaiko Publishing House.

Chandra, P. *Finance Sense: Finance For Non Finance executives*, Tata McGraw Hill.

Joshipura, M. *Cases in Financial Management*, Sage Textbook

Maheshwari, S. N. *Elements of Financial Management*. Sultan Chand & Sons.

Maheshwari, S.N. *Financial Management – Principles & Practice*. Sultan Chand & Sons.

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B. Com. THIRD SEMESTER

Nomenclature of Course : Investing in Stock Markets

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Course Learning Outcomes:

After completion of the course, learners will be able to:

CO1: explain the basics of investing in the stock market, the investment environment as well as risk & return.

CO2: analyse the Indian securities market including the derivatives market.

CO3: examine the EIC (economic, industry and company) framework.

CO4: conduct fundamental analysis and technical analysis.

Unit 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.

Unit II: Fundamental Analysis

Top-down and bottom-up approaches, Analysis of international & domestic economic scenario, industry analysis, company analysis (quality of management, financial analysis: both annual and quarterly, income statement analysis, position statement analysis including key financial ratios, cash flow statement analysis, EBIT, capital gearing ratio, return on investment, return on equity, EPS and DPS analysis, Industry market ratios: operating profit ratio, net profit ratio, PE, PEG, price over sales, price over book value, dividend yield, earning yield, debt- equity ratio, eva). Understanding the shareholding pattern of the company.

Unit III: Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breadth, advances vs declines) and charting (use of historic prices, simple moving average and MACD, basic and advanced interactive charts). Do's & Don'ts of investing in markets.

Suggested Readings:

Chandra, P. *Investment Analysis and Portfolio Management*, Tata McGraw Hill Education, New Delhi.

Chaturvedi S., Kaur G., Singh A. & Kaur J. *Investing in Stock Markets*, Scholar Trust Press.

Pandian, P. *Security Analysis and Portfolio Management*, Vikas Publishing House, New Delhi.

Ranganatham, M., & Madhumathi, R. *Security Analysis and Portfolio Management*, Pearson Education, India.

Singh J.K. & Singh A.K. *Investing in Stock Markets*, A K Publications, Delhi.

B. Com. THIRD SEMESTER

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Nomenclature of Course : Fundamentals of Human Resource Management

Duration of Examination : 3 Hours

Maximum Marks : 75 (Internal Assessment: 25, External Evaluation: 50)

Course Objective: The course aims to introduce learners to the field of human resource management by exposing them to the key concepts.

Course Learning Outcomes: After completion of the course, learners will be able to:

CO1: Examine the organisational human resource processes.

CO2: compare job analysis, job description, and job design.

CO3: evaluate the relevance and methods of training and development.

CO4: categorise the requisite skills in performance appraisal and compensation of employees.

Unit 1:

Introduction to HRM: Concept, functions and significance of HRM. Challenges of human resource management. Workplace diversity, employee empowerment, maintaining work life balance, and stress management.

Unit 2:

Human Resource Planning and Procurement: Quantitative and qualitative dimensions of human resource planning; job analysis, job description and job specification. Recruitment: concept, sources and techniques. Selection: concept and process.

Unit 3:

Employee Training and Development: Training: concept and methods; Apprenticeship, understudy, job rotation, vestibule training. case study, role playing, and sensitivity training. Development: In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.

Suggested Readings:

Aswathappa, K. & Dash, S. *Human Resource Management-Text and cases*, Ninth Edition, Tata McGraw-Hill.

Gupta, C. B. *Human Resource Management*. Delhi: Sultan Chand & Sons.

Prasad, L.M. *Human Resource Management*, Delhi: Sultan Chand & Sons

Rao, V. S. P. *Human Resource Management*. Delhi: Second edition, Taxmann's.

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