



Department of Commerce and Management – B.Com. I Year

S. No.	Course Title	Course Type
1.	Financial Accounting	Major
2.	Business Regulatory Framework	Major
3.	Business Organization & Communication	Minor
4.	Banking & Insurance	Elective
5.	Business Economics	Elective
6.	Export & Import Management	Vocational
7.	E-acc. & Taxation with GST	Vocational
8.	Accounting & Tally	Vocational
9.	Salesmanship	Vocational
10.	Basics of Financial Accounting	Bridge Course
11.	Bank PO Exam Preparation	Value Added Certificate ✕
12.	Basics of Share Market	Value Added Certificate ✕
13.	Computerized Accounting with Tally	Value Added Certificate
14.	Portfolio Management through Mutual Fund	Value Added Certificate



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Part A- Introduction

Program: Certificate/Diploma/Degree		Class: B.Com. I Year- Semester I	Session: 2025-26
Subject: Commerce			
1	Course Code	CO-101- S	
2	Course Title	Financial Accounting	
3	Course Type	Core Course	
4	Pre-requisite	Not required open for all	
5	Course Learning Outcomes	Successful completion of this course, the student will be able to: <ul style="list-style-type: none"> • Acquire conceptual knowledge of basics of accounting • Identify events that need to be recorded in the accounting records • Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP • Describe the role of accounting information and its limitations • Equip with the knowledge of accounting process and preparation off in accounts of sole trader • Identify and analyze the reasons for the difference between cash book and pass book balances • To accurately measure, record, and communicate an organization's financial performance and position on a global scale, enabling informed decision-making by stakeholders worldwide. 	
6	Credit Value	6	
7	Total Marks	Max marks: 30 + 70	Minimum Passing Marks :35

Part B: Content of the course

Total No. of Lectures (in hours per week) - 6, Total lectures: 90		
unit	topic	No. of lectures
1.	Accounts: - Indian History, Definition, Objectives, Basic Concept and Principles of Double Entry System, Journal Entry, Ledger, Subsidiary books, Trial Balance Introduction of Indian Accounting Standard, Final Accounts	18
2.	Accounting for Depreciation (according to AS 6), Branch Accounts, , Royalty Accounts	18
3.	Departmental Accounts, Accounting of Non-Profit Organization, Investment Account	18
4.	Partnership Accounts: - Dissolution of Partnership (with Insolvency), Amalgamation of Partnership Firms, Conversion of Partnership firm into Joint stock company	18
5.	Computerized Accounts by using any popular accounting software, creating a company, configure and features setting, creating accounting ledgers and groups, creating stock items and groups, vouchers entry (with maintenance of vouchers),	18



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generating report - cash book, ledger accounts, trial balance, profit and loss account and balance sheet
Keywords/Tags: Financial A/c, Depreciation, Accounting Standard, Branch A/c, Royalty A/c, Partnership A/c, Computerized Accounts.

Part C- Learning Resources

Textbook/Reference Books

1. Dr. R.K. Sharma/Dr. R.S. Popli, Financial Accounting, Kitab Mahal Pub. Agra
2. Anil, Rajesh & Mariya Financial Accounting Himalya Publication Nagpur
3. Shukla & Grewal, Financial Accounting, S Chandel & Sons New Delhi
4. Maheshwari S.N., An Introduction to Accountancy, Vikas publication, New Delhi.
5. Agrawal Dr. Mahesh, Financial Accounting, Ramprasad and sons, Bhopal
6. S.M. Shukla, Financial Accounting Sahitya Bhawan, Agra.
7. Gupta R.L. and Radhaswamy M, Advance Accounting S Chand & Sons, New Delhi
8. Dr. Ramesh Mangal, Financial Accounting, Satish Printers and Publishers Indore
9. Books published by Madhya Pradesh hindi granth academy
10. Mehta and Brahmabhatt, Financial Accounting, Devi Ahliya Prakashan, Indore

Suggestive digital platforms, web links:

1. <https://www.ddegjust.ac.in/studymaterial/bba/cp-104.pdf>
2. <https://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
3. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>

Part D- Assessment and Evaluation		
Suggested Continuous Evaluation Methods:		
Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks		
Internal Assessment:	Class Test	30
Continuous	Assignment/Presentation	
Comprehensive	E-quizz	
Evaluation (CCE):30		
External Assessment:	Section(A) : Six Very Short Questions	06 x 01 = 06
University Exam Section:	Section (B) : Five Short Questions	05 x 08 = 40
70	Section (C) : Two Long Questions	02 x 12 = 24
Time : 03.00 Hours		Total 70

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Part A: Introduction

Programme: Certificate/Diploma/Degree			Class: B.Com. I Year- Semester II	Session 2025-26
Subject: Commerce				
1	Course Code	CO-102-S		
2	Course Title	Business Regulatory Framework		
3	Course Type	Core Course		
4	Pre-requisite	Not required (open for all)		
5	Course Learning Outcomes	The outcome of this course is: 1-To provide the students with practical legal knowledge of general business law issues. 2-To understand the essentials of a valid contract, the laws of the act, consideration, and the various modes of discharge of a contract to explain the various laws about the sale of goods and performance of a sale contract and remedial measures. 3-To familiarize the students with the various law regarding consumer protection in India and the functions of various consumer forums and, 4-To understand the meaning and the various legislations about the cyber laws		
6	Credit Value	6		
7	Total Marks	Max Marks: 30+70	Minimum Passing Marks : 35	

Part B: Content of the course

Total No. of Lectures (in hours per week)- 6, Total lectures: 90		
Unit	Topic	No. of lectures
1	Historical background of Business laws in India, Indian Contract Act 1872 - General Laws	22
2	Contract relating to Indemnity and Guarantee, Bailment, Pledge and Agency	20
3	Negotiable Instrument Act 1881 - General Introduction Negotiable Instrument (Amendment) Act 2002	16
4	General Introduction of Consumer Protection Act 1986 and 2018, FEMA	16
5	The Competition Act, 2000 Limited Liability Partnership Act, 2008	16
Keywords/ Tags : The name of all act is the key word.		

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Part C- Learning Resources

Text books:				
S.no.	Author	Book title	Publisher	City
1.	Books of Madhya Pradesh Hindi Granth Academy			
2.	Kapoor N.D.	Business Law	S. Chand & Company Ltd.	New Delhi
3.	Sharma S.P.	Business Law	I.K. International Publishing House Pvt. Ltd.	Mumbai
4.	Gupta Dr. O.P.	Business regulatory Framework	SBPD Publication	Agra
5.	Varshney Dr. G.K.	Business regulatory Framework	Sahitya Bhawan Publication	Agra
6.	Agrawal R.C.	Business regulatory Framework	SBPD Publication	Agra
7.	Shukla Dr. S.M. & Sahay Dr. S.P.	Business Law	Sahitya Bhawan Publication	Agra
8.	Dr. R. L. Nolakha	Business Laws	Popular Books	New Delhi
Suggestive digital platforms, web links:				
1. https://sdak24.com/tag/business-law-notes-hindi/#google_vignette				
2. https://www.gkpad.com/2020/09/bcom-books				
3. https://www.geektonight.com/business-law-notes/				
4. https://www.researchgate.net/publication/331979132_Text_Book_on_Business_Law				


Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:		
Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quize	30
External Assessment: University Exam Section: 70 Time : 03.00 Hours	Section(A) : Six Very Short Questions	06 x 01 = 06
	Section (B) : Five Short Questions	05 x 08 = 40
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Part B - Content of the Course		
Total No. of Lectures- 90		Tutorials-Practical (in hours per week):L-T-P: 6
Unit	Topics	No. of Lectures
1	INTRODUCTION: Indian traditional businesses and their organizational structures. Concepts of Business, Trade, Industry and Commerce -Classification - Relationship between Trade. Industry and Commerce – Business Organization- Concept, Characteristics, Importance and Objectives. Functions of Business and Social Responsibility of a business - Steps to Start an Enterprise.	18
2	FORMS OF BUSINESS ORGANIZATION: Business Organization - Classification - Factors Influencing the Choice of Suitable Form of Organization - Sole Proprietorship and Partnership – Meaning, Definition - Characteristics - Advantages. Co-Operative Organization – Meaning, Functions and Limitations of Co-operatives Societies.	18
3	ORGANIZATION OF COMPANIES: Concepts, Meaning, Formation, Characteristics and Significance of Private Company and Public Company. Multinational Companies (MNC'S) and the Challenges of their organization in India.	18
4	COMMUNICATION: Definition, Nature, Importance, Objectives of Communication. Communication theories and process- Information theory, Interaction theory, Transaction theory, Elements of communication process. Barriers to Communication: , Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.	18
5	Written Communication: Writing techniques and Guidelines. Letter writing - Basic Principles, Purpose, Types of business letters, Report writing, types of reports, Drafting of report. Oral Communication: Speeches for different occasions, Guidelines for effective listening, Job Interviews, Type of information. Modern forms of communication E-mail, Video Conferencing, International Communication for Global Business. Information Technology: Form of technology, uses in modern communication system. Role of social media in modern business.	18

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Part C-Learning Resources				
Text Books, Reference Books, Other resources				
Suggested Readings:				
Text books:				
	Author	Book title	Publisher	City
1.	T.N. Chhabra,	Business Communication	Himalaya Publishing	New Delhi
2.	K.K. Sihna,	Essentials of Business Communication	VK Global publications	Faridabad
3.	Dr. Ramesh Mangal	Business Communications	Universal Publication	Agra

Part D- Assessment and Evaluation		
Suggested Continuous Evaluation Methods:		
Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quiz	30
External Assessment: University Exam Section: 70 Time : 03.00 Hours	Section(A) : Six Very Short Questions	06 x 01 = 06
	Section (B) : Five Short Questions	05 x 08 = 40
	Section (C) : Two Long Questions	02 x 12 = 24 Total 70

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Part A: Introduction

Programme: Certificate Course		Class: I Year-II Semester	Session: 2025-2026
Subject: Commerce			
Course Code:	EL-101-S		
Course Title :	Banking and Insurance		
Course Type:	Elective		
Pre-requisite:	Not required (open for all)		
Course Learning Outcomes	<p>The successful completion of this course shall enable the student:</p> <ul style="list-style-type: none">• To understand Banking and insurance services for the economic growth of a country and importance for the entire business procedure.• To understand the banking system, banking procedure, practical banking, etc.• To understand the Insurance system, insurance procedure, regulation of banking and insurance.• They also shall be capable to earn employment in the field of banking and insurance.		
Credit Value	6		
Total Marks	Max. Marks -30+70		Min Passing Marks 35

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PART B- CONTENT OF THE COURSE		
Total No. of Lectures (in hours per week)- 6		Total Lectures: 90 hours
Unit	Topic	No. of Hours
I	<p>Introduction to Banking: Historical background of banking. Definition, principles and importance of bank. Classification of bank. Functions of commercial bank. Structure of commercial banking in India. Features of Indian banking system, credit creation.</p> <p>Central banking: RBI and its functions. Credit control.</p> <p>Nationalization and Merger of banks: General Introduction to Nationalization of Banks. Evaluation of nationalization and merger of Indian banks.</p> <p>Recent Trends in Banking: Digital Banking in India, Evolution of Digital Banking, Electronic transactions through digital platforms like UPI, AEPS, and BHIM etc.</p>	18
II	<p>Bank Deposits: Meaning and types. Features of bank accounts. Procedure to open and close bank accounts (Including online procedure).</p> <p>Loans and Advances: Principles to sanction loans and advances. Classification of loans and advances. Procedure to apply for house loan, personal loan, education loan and commercial loan.</p>	18
III	<p>Insurance: Historical background of Insurance. Meaning, elements, basic principles and importance of insurance. Kinds of insurance. Regulation of insurance in India.</p> <p>IRDA: Functions and role to regulate insurance in India.</p>	18
IV	<p>Life Insurance: Historical background, meaning, objectives, importance, essential elements. Life Insurance Policy and its types. 'Insurance proposal to policy'- Procedure, Conditions of Life Insurance Policies, Claim filing procedure and settlement of claims.</p> <p>Life Insurance Corporation of India: Functions, progress and Evaluation.</p>	18
V	<p>General Insurance: Meaning, objectives & importance. Kinds of general insurance and its features. Basic principles of general insurance. Procedure to apply general insurance policies. Claim filing procedure and settlement of claims.</p> <p>General Insurance Corporation of India: Functions, progress and structure. Performance of private sector companies in general insurance sector.</p>	18
Key Words	Banking, Insurance, Nationalization, Loans and Advances Progress, Regulation, Recent trends in Banking	



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Part C-Learning Resources

1. Dr. Q.P. Gupta & Dr. Sudhir Kumar Sharma, Banking & Insurance, Sahitya Bhawan Pub., Agra
2. Dr. R. L. Nolkhha, Principles of Insurance, R.B.D. Publication, Jaipur
3. Dr K.P.M. Sundaram & Dr P. N. Varshney, Banking Theory Law & Practice, S.ChandSons, New Delhi

Suggestive digital platforms, web links:

1. http://www.universityofcalicut.info/SDE/Banking_on19May2016.pdf
2. <http://www.gdcboysang.aain/Aboutdroid/uploads/B15thSemBcom.pdf>
3. https://ebooks.lpude.in/management/bba/term_5/DMGT303_BANKING_AND_INSURANCE.pdf
4. <https://www.subhshiv.in/2021/03/Bima-avm-bank-ke-prakar-notes-PDF.html>

Part D- Assessment and Evaluation		
Suggested Continuous Evaluation Methods:		
Maximum Marks: 100		
Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quiz	30
External Assessment: University Exam Section: 70 Time : 03.00 Hours	Section(A) : Six Very Short Questions	06 x 01 = 06
	Section (B) : Five Short Questions	05 x 08 = 40
	Section (C) : Two Long Questions	02 x 12 = 24 Total 70

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Part A - Introduction

Programme: Certificate Course		Class: B.Com. I Year- Semester II	Session 2025-26
Subject: Commerce			
1	Course Code	EL-102-S	
2	Course Title	Business Economics	
3	Course Type	Elective	
4	Pre-requisite	Not required open for all	
5	Course Learning Outcomes	<p>Upon successful completion of the course a student will be able to</p> <ol style="list-style-type: none">1. Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.2. Understand the links between household behavior and the economic models of demand.3. Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.4. Understand the links between production costs and the economic models of supply.5. Understand the concept of Pricing6. Analyze operations of markets under varying competitive conditions	
6	Credit Value	6	
7	Total Marks	Max marks :30+70	Minimum Passing Marks 35

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Part B: Content of the course

Total No. of Lectures (in hours per week)- 6, Total Lectures: 90		
Unit	Topic	No. of Lectures
1	Historical background of economics in India with special reference to Kautilya, Definition of Economics, Concept of Micro and Macro Economics, Method of Economic study, Economics Law and their nature, Significance of Economics, Basic problems of Economics	18
2	Elasticity of Demand, Concept and measurement of Elasticity of Demand, Price, Income and cross elasticity, Average Revenue, Marginal Revenue and Elasticity of Demand, Determination of Elasticity of Demand, Importance of Elasticity of Demand.	18
3	Factors of Production- Land, Labour, Division of labour, Efficiency of Labour, Capital, Organisation and Enterprises, The scale of production, Production function and Law of returns, Return of scale, Equal product curve analysis, Theories of Population.	18
4	Market and their classification, Theory of cost and concept of revenue. Price determination under perfect competition and Equilibrium of the firm, Monopoly-price and output determination and monopoly control, Price determination under monopoly, Imperfect and monopolistic competition-price determination.	18
5	Rent- concept, Ricardian and modern theories of Rent, Quasi Rent, Wages- concept, nominal and real wages, theories of wage determination; Profit-Nature, concept and Theories of profit.	18
Keywords/Tags: micro economics, macroeconomics, Production, perfect competition, Rent		

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Part C - Learning Resources

1	Kennedy John Fundamentals of Business Economics	Himalaya Pub.Nagpur
2	Singh Dr.S.K. Business Economics	Sahitya Bhawan Publication Agra
3	Bhatiya H.L. Micro Economics	Modern Publisher New Delhi
4	Sinha Dr. V.C. & Dr. PushpaBusiness Economics	SBPD PublicationAgra

Suggestive digital platforms, web links:

1. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)

2. <http://www.ddegjustacinistudyrnaterialibbaibba-103.pdf>

3. <https://old.mu.acin/wp-content/uploads/2020/01/FYBCOM-BUSSINES-ECO-1-Eng.pdf>

4. <http://elibrary.vsscicollege.ac.in/web/data/books-com-sc/bcom1/BUSINESS%20ECONOMICS.pdf>

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 30 marks University Exam (UE) :70 marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quizz	30
External Assessment: University Exam Section: 70 Time : 03.00 Hours	Section(A) : Six Very Short Questions	06 x 01 = 06
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Part A- Introduction

Programme: Certificate		Class: I Year - Semester I	Session: 2025-2026
1	Course Code	VO-105T- S	
2	Course Title	Export/Import Management	
3	Course Type	Vocational	
4	Pre-requisite	Open for all	
5	Course Learning Outcomes	<p>After the successful completion of the course, the student shall be able to:-</p> <ul style="list-style-type: none">• Understand the Import & Export Procedures in India• Learn the essential documents for importing and exporting• Understand the different types of tariff and non-tariff barriers• Understand marine insurance and its uses.• Infer the Government's Export Assistance and promotion schemes in India and various policies framed under it• Gather the differences between Risk Management, Treatment, Avoidance and Reduction along with Business Continuity Practices.• Improve students' employability by acquiring specialized expertise in export-import.	
6	Expected Job Role/ Career Opportunities	<p>Business Opportunities: Manufacturer, Exporter, Merchant Exporter, Manufacturer cum Merchant Exporter, As a consultant Job Opportunities: Shipping and Logistics, International Marketing, Documentation and Legal Banks/ Trade Advisory, Airlines and Cargo.</p>	
7	Credit Value	2 Theory + 2 Practical	
8	Total Marks	Max marks: 30 + 70	Minimum Passing Marks 35

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PART B- CONTENT OF THE COURSE		
Total No. of Lectures + Practical (in hours per week): L- 2 Hr / P- 2 Hr		
Total No. of Lectures/ Practical: L-30 Hrs/ P-30 Hrs		
Unit	Topic	No. of lectures
1	International Bodies, Export Import Cycle, IEC Online Application, Types of Transportation, Containers and Packaging, IncoTerms and Payment Terms <ul style="list-style-type: none">• Continents, Opportunities and Myths• International and Local Bodies• Export - Import Cycle• Online IEC Application Types of Transportation, Containers & Packaging• Different Type of Delivery Terms and Cost - Risk involved• Different Type of Payment Terms and Risk involved	8
2	Product and Market Selection & Research, Verification of Buyers and Exhibition Visits and Identifying Buyers, Communication <ul style="list-style-type: none">• Importance of Selection of Product for Export• Importance of Product Selection and Source of Finding New Products• Selection of Market for Export• Importance of Market Selection and Identifying Potential Market• Importance of Trade Fairs and Exhibition for Export Promotion• How to find Genuine Buyers• Buyers Communication and Verification	8
3	Proforma Invoice, LC, Pre and Post Shipment Documentation, GST & Custom Clearance and Documents Practical <ul style="list-style-type: none">• Importance of Proforma Invoice and various aspects• Full LC Clauses• Pre and Post Shipment Documents and understanding its need• GST and Custom Procedures• How to fill Pre & Post Shipment Documents - Practical	7
4	Import Procedures and Documents, Risk Management & Government Benefits <ul style="list-style-type: none">• Import Documentation and Procedure• ECGC, Insurance, EEFC and Forward Contract• Export Incentives Recent trends in Export and Import in India	7

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Practical	<ul style="list-style-type: none">• Preparing Quotation• Finding Buyers and Gathering Data• Discussion on Product Portfolio• B2B Listing• Online Marketing• Social Media Marketing• Buyers verification• Buyers calling• Practical Sessions by Industry Experts, covering all aspects of Import and Export	30
Project/ Field trip	Visit to Import /Export unit	

Part C-Learning Resources

Text Books, Reference Books, Other resources

Suggested Readings:

1. Export Import Policy, Publisher: Ministry of Commerce, Government of India, New Delhi.
2. Electronic Commerce by N. Janardhan, Publisher: Indian Institute of Foreign Trade, New Delhi.
3. Nabhi's Exporters Manual and Documentation, Publisher: Nabhi Publication, New Delhi.
4. Nabhi's New Import Export Policy, Publisher: Nabhi Publication, New Delhi.
5. Export-What, Where, How by Ram Paras, Publisher: Anupam, Delhi.
6. A.K. Singh & Disha Madan, Import-Export Portfolio (Policy, Procedures & Documentation), Nakoda Publishers & Printers, Indore
7. P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi

Suggested equivalent online courses:

<https://nptel.ac.in/content/storage2/courses/110105031/prpdf/Module-31%20pdf..pdf>

<https://onlinecourses.nptel.ac.in/noc20 mg54/preview>

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Part D- Assessment and Evaluation		
Suggested Continuous Evaluation Methods		
Maximum Marks: 100 Theory and 100 Practical		
Continuous Comprehensive Evaluation (CCE): 30 marks		
University Exam (UE) :70 marks		
VIVA VOCE (Practical): 100 marks		
Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quiz/Case Studies	30
External Assessment: University Exam Section: 70 Time : 02.00 Hours	Section(A) : Four Very Short Questions	04 x 02 = 08
	Section (B) : Four Short Questions	04 x 08 = 32
	Section (C) : Two Long Questions	02 x 15 = 30
		Total 70

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PART-A: Introduction		
Program: Certificate	Class: I Year- Semester I	Session: 2025-2026
Course Code	VO-106T-S	
Course Title	E-Accounting and Taxation with GST	
Course Type	Vocational	
Pre-requisite (if any)	Open For All	
Course Learning Outcomes (CLO)	After the successful completion of the course the student shall be able to: 1. Know the concept of E-Accounting. 2. Obtain of theoretical and practical knowledge of Income Tax Act. 3. Achieve Information relating Computation of Taxable Income and Tax Liability. 4. Know of historical background and implementation of GST Act. 5. Know of Concept of supply and Information of Input Tax Credit. 6. Enhance the employability of students by developing specialized skills in E-Accounting and Taxation with GST.	
Expected Job Role / career opportunities	1. Income Tax Consultant 2. Taxation Research Analyst 3. GST Consultant 4. GST Compliance Practice	
Credit Value	2 Theory + 2 Practical	
Total Marks	Max. Marks: 30+70	Min. Passing Marks: 35

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PART C – LEARNING RESOURCES

Text Books, Reference Books, Other Resources

Textbooks:

1. HC Mehrotra & Prof VP Agarwal, 'Income Tax Law & Account' Sahitya Bhawan Publications, Agra.
2. Shripal Sakhlecha, 'Income Tax Law and Account', Satish Printer Indore.
3. HC Mehrotra & Prof VP Agarwal 'GST & Customs Duty' Sahitya Bhawan Publications, Agra.
4. Shripal Sakhlecha, 'Goods & service Tax and customs duty', Satish Printer Indore.
5. Modi, Gupta and Gupta, 'Goods & service Tax and customs duty' SBPD Publications, Agra.

Reference Book:

1. Singhanian V.K., 'Student Guide to Income Tax', Taxmann Publication, New Delhi.
2. Singhanian V.K., 'GST & Customs Law', Taxmann Publication, New Delhi.
3. Bansal K.M., 'GST & Customs Law', Taxmann Publication, New Delhi

Suggested equivalent online courses:

1. <https://www.gst.gov.in>
2. <https://www.icmai.in>
3. <https://www.cleartax.in>

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods

Maximum Marks: 100 Theory and 100 Practical

Continuous Comprehensive Evaluation (CCE): 30 marks

University Exam (UE) :70 marks




VIVA VOCE (Practical): 100 marks



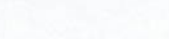
Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quizz/Case Studies	30
External Assessment: University Exam Section: 70 Time : 02.00 Hours	Section(A) : Four Very Short Questions	04 x 02 = 08
	Section (B) : Four Short Questions	04 x 08 = 32
	Section (C) : Two Long Questions	02 x 15 = 30
		Total 70

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Part A Introduction	
Program: Certificate	Class: I Year- Semester I
Session:2025-26	
Course Code	VO-107T-S
Course Title	Accounting and Tally Course
Course Type	Vocational
Pre-requisite (if any)	Open for all
Course Learning outcomes (CLO)	<p>After studying this Course, the Student will be able to-</p> <ul style="list-style-type: none"> • Understand the elements of electronic accounting process • Apply the basics of accounting with the help of sophisticated software like Tally • Create a Company, Ledgers and Groups creation, stock groups, Stock items, stock units' formation, various Vouchers Entry, etc in tally software. • Make adjustment entries through Tally and produce financial statements like P&L account, Balance Sheet etc. • Develop skills to prepare account manually and computerized. • Enhance employability of students by gaining specialized skills in financial accounting and inventory management.
Expected Job Role / career opportunities	Student can find a job as an accountant in any business firm.
Credit Value	2 Theory + 2 Practical
Total Marks	Max marks: 30 + 70 Minimum Passing Marks: 35



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Part B- Content of the Course		
Total No. of Lectures + Practical (in hours per week): L-2 Hr / P-2 Lab Hr		
Total No. of Lectures/ Practical: L-30hrs/P-30hrs		
Module	Topics	No. of Hours
I	Financial Accounting, Concept of Double Entry System, Golden Rules of Accounting, Preparation of Journals	9
II	Preparation of Ledgers	6
III	Trial Balance	6
IV	Brief Introduction of Trading and Profit & Loss Account and Balance Sheet	9
	Practical	
	Tally ERP 9.0 1. Introduction of Tally ERP 9, Info Manu, Creation of a Company, Gateway of Tally, 2. Account information: Ledgers and Groups creation 3. Inventory information: Determination of stock groups, Stock items and stock units 4. Accounting vouchers Entries: Receipt Vouchers, Payment Vouchers, Purchase Vouchers, Sales Vouchers, Contra Vouchers, Journal Vouchers, Debit Note, and Credit Note.	25
	Report: Trial Balance, Day Book, Accounts Book, Statement of Accounts, Inventory Book, Trading and Profit & Loss Account, Balance Sheet	5
Project - Make a project to record day to day accounting and generate Trading & P&L account and Balance Sheet		

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Part C-Learning Resources

Text Books, Reference Books, Other resources

Suggested Readings:

- Behera Soumya Ranjan, Learn Tally ERP 9, B K Publications Pvt Ltd
- Singh Shraddha, Mehranavneet, Tally ERP 9 (Power Of Simplicity), V&S Publisher, Delhi
- Agrawal Dr. Namrata, Comdex Tally ERP 9 Course Kit, Comdex Publication Delhi.
- Agrawal Dr. Mahesh Financial Accounting, Ramprasad And Sons, Bhopal.

Suggestive digital platforms web links

- <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
- <https://www.sarkarirush.com/tally>
- <https://learnmech.com/fundamentals-of-tally-erp-9-tutorial-pdf-free-download/>
- <https://instapdf.in/tally-erp-9/>

Part D- Assessment and Evaluation

Suggested Continuous Evaluation Methods

Maximum Marks: 100 Theory and 100 Practical

Continuous Comprehensive Evaluation (CCE): 30 marks

University Exam (UE) :70 marks

VIVA VOCE (Practical): 100 marks





Internal Assessment: Continuous Comprehensive Evaluation (CCE):30	Class Test Assignment/Presentation E-quiz/Case Studies	30
External Assessment: University Exam Section: 70 Time : 02.00 Hours	Section(A) : Four Very Short Questions	04 x 02 = 08
	Section (B) : Four Short Questions	04 x 08 = 32
	Section (C) : Two Long Questions	02 x 15 = 30 Total 70

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Part A Introduction		
Program: Certificate	Class: I Year -Semester I	Session:2025-26
Course Code	VO-109T-S	
Course Title	SALESMANSHIP	
Course Type	Vocational	
Pre-requisite (if any)	Open for all	
Course Learning outcomes (CLO)	<p>After studying this Course, the Student will be able to-</p> <ul style="list-style-type: none"> • Basic Selling Techniques: Demonstrate effective selling skills • Contract and Sales Negotiations: Apply negotiation techniques to selling situations • Customer Profiling: Identify and profile the various selling styles. • Sales Proposal Writing: Apply the principles of proposal writing. • Customer Service Skills: Identify successful techniques for working with customers in business situations. • Provides students with the knowledge and skills necessary to enable them to perform adequately in any single functional area of sales management. • Helps developing effective selling skills as required in the today's completive industry • Enhance students' employability by acquiring specialized knowledge in salesmanship. 	
Expected Job Role / career opportunities	Sales Development Representative (SDR), inside and outside functions of representative, Sales Manager. Customer Success Manager (CSM), Medical representative, Sales agents, Manufacturer representative.	
Credit Value	2 Theory + 2 Practical	
Total Marks	Max marks: 30 + 70	Minimum Passing Marks: 35

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Part B- Content of the Course		
Total No. of Lectures + Practical (in hours per week): L-2 Hr / P-2 Hr		
Total No. of Lectures/ Practical: L-30 Hrs/ P-30 Hrs		
Module	Topics	No. of Hours
I	An Overview of Salesmanship: Meaning, scope and objectives, Modern Concept of Salesmanship, Sales organization-Importance, types and basic issues, Skills and Qualities required in salesmanship, Various steps in selling process, Sales budget, Theories of selling, Personal selling.	8
II	Functions of Sales Management: Sales Personnel Planning (Quantitative and qualitative aspects of sales personnel planning process), Recruitment (Source of sales recruits and process of recruiting sales representatives), Selection (Significance of sound selection and procedure)	8
III	Training (Significance, areas, methods of sales training and its evaluation, Placement of sales force), Compensating sales personnel (Requirements of a sound compensation plan, methods and policies regarding reimbursement of sales expenses), Methods for appraising sales personnel's performance.	7
IV	Sales Territories and Quotas: Meaning, objectives, types and factors determining the size of a sales territory and setting sales quotas, Reasons for establishing, revising and assigning sales territories to sales personnel, Administering the quota System. Motivation & Compensation for Salesperson	7
Practical		
	<ul style="list-style-type: none">Exercises, Case StudiesRole-playing exercisesPreparation of sales presentation plan by each student on the basis of selected products to be sold.Ascertaining through interview of outdoor Salesman (living or working nearby) the important steps which they follow in sales presentation and preparation of report thereonActivities for developing sales budget, quotas and territories.Types of sales quotas used by Indian managers.Difference between Advertising, Personal selling and Sales promotion	30

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BRIDGE COURSE SYLLABUS
Department of Commerce and Management
Basics of Financial Accounting

Course Objectives:

- The objective of this bridge course is to provide non-commerce background students with a foundational understanding of financial accounting principles and practices.
- By the end of the course, students should be able to comprehend and apply basic accounting concepts, prepare simple financial statements, and analyze financial information.

Course Outline:

1. Introduction to Financial Accounting
2. Introduction of Indian Accounting Standard Final Accounts
3. Basic Concept and Principles of Double Entry System Journal Entry
4. Recording Transactions
5. Ledger
6. Introduction to Subsidiary Books
7. Cash Book
8. Trial Balance
9. Final Account
10. Financial Statements

Learning Resources

1. Dr. R.K. Sharma/Dr. R.S. Popli, Financial Accounting, Kitab Mahal Pub.Agra
2. Anil, Rajesh & Mariya Financial Accounting Himalya Publication Nagpur
3. Shukla & Grewal, Financial Accounting, S Chanel & Sons New Delhi
4. Maheshwari S.N., An Introduction to Accountancy, Vikas publication, New Delhi.
5. Agrawal Dr. Mahesh, Financial Accounting, Ramprasad and sons, Bhopal
6. S.M.Shukla, Financial Accounting Shahitya Bhawan, Agra.
7. Gupta R.L. and Radhaswamy M, Advance Accounting S Chand & Sons, New Delhi
8. Dr. Ramesh Mangal, Financial Accounting, Satish Printers and Publishers Indore
9. Books published by Madhya Pradesh Hindi Granth Academy
10. Mehta and Brahmbhatt, Financial Accounting, Devi Ahliya Prakashan, Indore
11. <https://www.ddegjust.ac.in/studymaterial/bba/cp-104.pdf>
12. <https://www.ddegjust.ac.in/studymaterial/mba/cp-104.pdf>
13. <https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf>
14. https://www.academia.edu/38623012/Financial_Accounting_IFRS_Edition_2e_th_Jerry_J_Weygandt

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Part A Introduction		
Program: Certification Course/ Value Added Course		Class: I Year – I Sem
		Session: 2025-2026
Certificate Course: Bank PO Exam Preparation		
1	Course Code	CSD-S1-19
2	Course Title	Bank PO Exam Preparation
3	Pre-requisite (if any)	Not Required (Open for All)
4	Course Learning outcomes (CLO)	<ol style="list-style-type: none">1 Master mathematical concepts and techniques, including arithmetic, algebra, geometry, and data interpretation, to solve quantitative problems efficiently.2. Develop strong logical reasoning and analytical skills to tackle puzzles, coding-decoding, syllogisms, and other problem-solving scenarios relevant to banking tasks3. Enhance proficiency in English, focusing on comprehension, grammar, vocabulary, and communication, to effectively understand and articulate information in a banking context.
Part B- Content of the Course		
Total No. Hours – 60 Hours		
Unit	Topics	No. of Lectures
1	English Cloze Test, Sentence Correction, Para Jumbles, Fill in the Blanks, Reading Comprehension, Spotting Errors, Sentence Improvement, Para/Sentence Completion, Sentence Rearrangement, Column Based, Spelling Errors, Word Swap, Word Rearrangement, Sentence Based Errors	14

Madhavi

Madhavi Ram

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2	<p>Quantitative Aptitude : Simplification and Approximation: operations using BODMAS rules, working with squares, cubes, square roots, cube roots, indices, fractions, and percentages, Number Series.</p> <p>Inequality: solving linear and quadratic equations and comparing quantities using methods like Quantity Comparison (I and II)</p> <p>Arithmetic: Ratio and Proportion, Percentage, Number System, HCF, LCM, Average, Age-related problems, Partnership, Mixture and Alligation, Simple Interest, Compound Interest, Time and Work, Wages, Pipe and Cistern, Profit and Loss, Discounts, Speed-Time-Distance problems, Boat and Stream, Train-related problems, Probability, and Permutation and Combination, Data Interpretation & Data Sufficiency</p>	30
3	<p>Reasoning: Seating Arrangement, Puzzles, Syllogism, Input-Output, Data Sufficiency, Blood Relations, Coding-Decoding, Order and Ranking, Alpha/Numeric/Symbol Series, Distance and Direction</p>	12

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Part A Introduction		
Program: Value Added Course		Class': I Year – Sem 1 Year:2024 Session:2025-2026
Certificate Course : Basics of Share Market		
1	Course Code	CSD-S1-20
2	Course Title	Basics of Share Market
3	Pre-requisite (if any)	Not Required (Open for All)
4	Course Learning outcomes (CLO)	By the end of this course, participants will be able to: 1.Understand the structure and functioning of the share market. 2.Identify different types of financial instruments and their characteristics. 3.Analyze financial statements and use fundamental analysis for investment decisions.
Part B- Content of the Course		
Total No. Hours - 36 Hours		
Unit	Topics	No. of Lectures
1.	Introduction to Share Market & Financial Instruments: a. History and evolution of the share market b. Key players in the share market: stock exchanges, brokers, investors, and regulators c. Types of markets: primary vs. secondary markets Types of Financial Instruments: a. Stocks: common vs. preferred b. Bonds: government and corporate c. Mutual funds and ETFs d. Derivatives: futures and options e. Market Indices and Benchmarks	12
2	Fundamental Analysis: a. Reading and interpreting financial statements b. Key financial ratios: P/E, EPS, ROE, etc. c. Analyzing a company's financial health and growth potential Technical Analysis: a. Introduction to technical analysis and chart types b. Key indicators and patterns c. Trend analysis and market sentiment	8

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	Investment Strategies: <ul style="list-style-type: none">a. Value investing vs. growth investingb. Diversification and risk managementc. Portfolio management basicsd. Trading and Executione. Understanding order types: market, limit, stop-loss	
3	Introduction to trading platforms and tools: <ul style="list-style-type: none">a. Executing trades and monitoring investmentsb. Regulatory Environment and Ethicsc. Overview of market regulations and regulatory bodies (e.g., SEC, SEBI)d. Insider trading laws and market manipulatione. Ethical investing and corporate governance	16

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Part A Introduction		
Program: Value Added Course		Class: I Year
		Session: 2025-2026
Certificate Course: Computerized Accounting with Tally		
1	Course Code	CSD-S2-11
2	Course Title	Computerized Accounting with Tally
3	Pre-requisite (if any)	Not Required (Open for All)
4	Course Learning outcomes (CLO)	<ol style="list-style-type: none">1. Gain proficiency in managing financial accounts, ledger entries, and balance sheets using Tally Prime, ensuring accurate financial reporting and compliance.2. Develop skills to efficiently track and manage inventory, including stock levels, purchase orders, and sales, optimizing business operations and resource allocation.3. Learn to generate and analyze various business reports, such as profit and loss statements and cash flow forecasts, to make informed strategic decisions.
Part B- Content of the Course		
Total No. Hours - 40 Hours		
Unit	Topics	No. of Lectures
1	<p>Company Info Menu & Accounting Information</p> <ul style="list-style-type: none">• Select Company, Shut company, Create company, Alter company, Security control, Change tally vault, Split company data, Backup, Restore, Tally audit feature• Accounting Configuration & Features, Group Creation, Multiple Group Creation, Ledger Creation, Multiple Ledger Creation, New Voucher Creation, Advance Ledger Creation	8
2	<p>Inventory Information & Voucher Entry</p> <ul style="list-style-type: none">• Inventory configuration & features, Inventory info. Menu, Stock group, Stock categories, Stock item, Unit of measurement, Bills of materials, Locations/Go downs, Batches & Expiry, Inventory voucher types, HSN Code Updates• Accounting voucher, Inventory voucher, optional & non-accounting voucher, Order processing, Advanced voucher entry	10

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3	Taxation & Data Management <ul style="list-style-type: none">•Concept of GST, Rate of GST, GST in other countries, Categories of GST, Other concepts•Service tax, Tax deducted at source(TDS)&TCS, Value added tax(VAT),Central state tax(CST), Payroll features of Tally•Backup & Restore, Split a company, export & Import of data, Security controls, Tally Audit Feature, Tally Vault	10
4	Reports <ul style="list-style-type: none">•Display financial statements (Display balance – sheet, configuring the balance sheet, Integrate accounts with inventory, setting closing-stock manually in the balance sheet with different stock valuation methods)•Display profit & loss A/c (configuring profit & loss A/c, income/expense statement instead of (P&L))	8

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Part A Introduction		
Program: Value Added Course	Class: I Year	Year:2025 Session:2025-2026
Certificate Course: Portfolio Management through Mutual Funds		
1	Course Code	CSD-S2-14
2	Course Title	Portfolio Management through Mutual Funds
3	Pre-requisite (if any)	Not Required (Open for All)
4	Course Learning outcomes (CLO)	1. Educating Students about Mutual Fund Industries. 2. To Know about MF Concept, Types, Schemes, Structure, Constituents, Regulatory Framework of MF. 3. SID, KIM, NAV, Taxation, and Services. 4. Describing about Investors, their Financial Goal and Risk
Part B- Content of the Course		
Total No. Hours - 36 Hours		
Unit	Topics	No. of Lectures
1	Capital Market: Concept and Importance of Capital Market Different Asset Class – Various asset classes and investment risks, Equity, Commodities, Real State, Fixed Income, Call Money, ETF Saving and Investment: Concept, Importance of Investment, Financial Goal: Understanding investors and their financial goals	9 hours
2	Mutual Fund- Concept Basics of mutual funds and their classification, Role, Objectives and Importance of mutual fund investment, MF Advantages, Limitations. MF Structure, Portfolio Management. Types of Mutual Fund Schemes, Mutual fund Products, Classification of MF Schemes, Active and Passive fund, MF Investment Process (Selection of Fund), SIP, SWP	20 hours
3	Legal Structure of MF (Sponsor, Trustees, Trust, AMC etc.), Asset Management Companies: Roles and functions of key constituents such as Asset Management Companies (AMCs) and the Association of Mutual Funds in India (AMFI) functions and importance	7 hours

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B.Com. I Semester



Type	Subject Group	Course Code	Course Title	Credit	Total Credit Hours	Lecture Hours Per Week	Max. Marks		Total marks
							External	Internal	
Major	Commerce	CO-101-S	Financial Accounting	6	90	6	70	30	100
Minor	Commerce	CO-103-S	Business Organization and Communication	6	90	6	70	30	100
Vocational	Management	VO-101T-S	Digital Marketing	2	30	2	70	30	100
	Management	VO-101P-S	Digital Marketing	2	30	2	100		100
	Computer Science	VO-102T-S	Web Designing	2	30	2	70	30	100
	Computer Science	VO-102P-S	Web Designing	2	30	2	100		100
	Personality Development	VO-103T-S	Personality Development	2	30	2	70	30	100
	Personality Development	VO-103P-S	Personality Development	2	30	2	100		100
	Management	VO-104T-S	Retail Management	2	30	2	70	30	100
	Management	VO-104P-S	Retail Management	2	30	2	100		100
	Management	VO-105P-S	Export Import Management	2	30	2	70	30	100
	Taxation	VO-106T-S	E-Accounting and Taxation with GST	2	30	2	70	30	100
	Taxation	VO-106P-S	E-Accounting and Taxation with GST	2	30	2	100		100
	Accounts	VO-107T-S	Accounting and Tally Course	2	30	2	70	30	100
	Accounts	VO-107P-S	Accounting and Tally Course	2	30	2	100		100
	Management	VO-108T-S	Financial Services and Insurance	2	30	2	70	30	100
	Management	VO-108P-S	Financial Services and Insurance	2	30	2	100		100
	Management	VO-109T-S	Salesmanship	2	30	2	70	30	100
	Management	VO-109P-S	Salesmanship	2	30	2	100		100

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Dr. Suresh

Phalguni

Deepa

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Foundation	Hindi	FC-101-S	Bhasha aur Sanskriti		Yoga and Meditation					
	Yogic Science	FC-103-S								
			2	30	2	50			50	
			2	30	2	50			50	

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Dr. Ravi



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B.Com. II Semester

Type	Subject Group	Course Code	Course Title	Credit	Total Credit Hours	Lecture Hours Per Week	Max. Marks		Total marks
							External	Internal	
Major	Commerce	CO-102-S	Business Regulatory Framework	6	90	6	70	30	100
		Generic English	Communicative English	4	60	4	70	30	100
		Generic English	Communicative English	2	30	2	100		100
		Physical Education	Introduction and Concept of Physical Education	4	60	4	70	30	100
		Physical Education	Introduction and Concept of Physical Education	2	30	2	100		100
		Commerce	Business Economics	6	90	6	70	30	100
		Commerce	Banking and Insurance	6	90	6	70	30	100
		Computers	Multimedia and Animation	4	60	4	70	30	100
		Computers	Multimedia & Animation Lab	2	30	2	100		100
		Computer Science	Data Analysis & Visualization through spreadsheet	4	60	4	70	30	100
Elective	Science	EL-106P-S	Data Analysis and Visualization Lab	2	30	2	100		100
		English	English Language and Indian Culture	2	30	2	50		50
		Environmental Education	Environmental Education	2	30	2	50		50
		Field Work	Internship	4	60		100		100
		Field Work	Apprenticeship	4	60		100		100
		Field Work	Community Engagement	4	60		100		100
		Project Work	Project	4	60		100		100
		Project Work	Project	4	60		100		100
		Project Work	Project	4	60		100		100
		Project Work	Project	4	60		100		100

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