

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP2020)

Department of Commerce

Faculty of Commerce

Course Title	FINANCIAL ACCOUNTING (I Semester)			
Category of Course ¹	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)			
Credits ² &Hour of Teaching				
		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives(not more than 100 words)	1. Aims to help learners to acquire conceptual knowledge of financial accounting. 2. To impart skills for recording various kinds of business transactions and to prepare financial statements.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
Units	Course Content			Hrs .of Teaching
I	Introduction: Accounting- Meaning, Definitions, Objectives and Scope. Accounting Principles - Concepts and Conventions; Branches of Accounting, Uses & limitation; Capital Expenditure and Revenue Expenditure; Journal, Cash Book, Bank Reconciliation Statement, Subsidiary Books Ledger, Trial Balance, Rectification of Errors, Provisions and reserves.			15
II	Final Accounts: Final Accounts – simple and with adjustments in horizontal and vertical format; Bills of Exchange - General Bills, Accommodation Bills; Promissory Notes			15
III	Partnership Accounts: Concept of Partnership, Partnership Deed, Fixed and Fluctuating Capital Accounts; Valuation of Goodwill; Profit Sharing Ratio. Admission of Partners - Revaluation of Assets and Liabilities, Preparation of Profit and Loss Adjustment Account and Balance-Sheet, Retirement and Death of partner, Insolvency of partners.			15
IV	Company Accounts: Structure of share capital: issue of shares, forfeiture and reissue of shares, redemption of preference share, issue of debentures, redemption of debentures, preparation of company's final account without adjustment and with adjustments.			15

¹ SEC–Skill Enhancement Course; AEC– Ability Enhancement Course; VAC– Value Added Course ; MD– Multidisciplinary Course

²1 Credit (Theory)= 15 Hours; 1 Credit (Practical)= 30 Hours

Texts / References	1. H.K. Singh, M.A. Singh and others- Financial Accounting. SBPD Publications, Agra. 2. Dr. Akhil Mishra & Dr. Akshok K. Pandey – Financial Accounting I & II, Vaibhav Laxmi Publication. 3. Anthony, R.N. Hawkins, D., & Merchant, K.A.—Accounting: Text and Cases. McGraw-Hill Education India. 4. Goldwin, N., Alderman, W., & Sanyal, D. —Financial Accounting. Cengage Learning, Boston. 5. Goyal, B.K., & Tiwari, H.N.—Financial Accounting. Taxmann Publication, New Delhi. 6. Maheshwari, S.N., Maheshwari, S.K., & Maheshwari, S.K.—Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi. 7. Mukherjee (2018). Financial Accounting. Oxford University Press 8. Sehgal, A. & Sehgal D. —Fundamentals of Financial Accounting. Taxmann. 9. Shukla, M.C., Grewal, T.S., & Gupta, S.C. —Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi. 10. Tulsian, P.C.—Financial Accounting. S Chand Ltd., New Delhi.
Learning Outcomes (not more than 100 words)	After completion of the course, learners will be able to: 1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements. 2. Able to prepare bills of exchange transactions. 3. Prepare the Financial Statements of sole proprietor firms and partnership. 4. Prepare the accounts for consignment and joint ventures.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	BUSINESS ECONOMICS (I SEMESTER)			
Category of Course ¹	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching				
		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. Aims to help the learners with Micro economics and its applications. 2. To help in understanding the concept of consumer behavior through utility analysis. 3. To make the concept of demand and its application easy to understand. 4. Aims to make the conceptual understanding of markets.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction to Business Economics- Concept, Features, Nature, Scope, Methodology and Fundamental Principles of Business Economics, Difference Between Economics and Business Economics, Relationship of Business Economics with other Subjects, Business Economist- Meaning, Role & Responsibilities. Utility Analysis - Cardinal Utility analysis and Ordinal Utility analysis; Law of Diminishing and Equi Marginal Utility			15
II	Demand and Law of Demand- Meaning, Determinants, Kinds, Importance, Schedule & Curve of Demand, Law of Demand and its Exceptions, Reasons for the Application of Law of Demand, Movement along the Demand Curve& Shift in the Demand Curve. Elasticity of Demand- Concept, Factors & Importance of Elasticity of Demand, Price Elasticity of Demand- Meaning, Degree & Methods of Price Elasticity of Demand, Income, Cross & Advertising Elasticity of Demand.			15
III	Production and Theory of Production- Production- Meaning, Importance & Factors of Production, Production Function, Law of Variable Proportions, Returns to Scale, Economies and Diseconomies of Scale. Cost Analysis & Cost-Output Relationship- Meaning, Kinds, Factors & Importance of Cost, Cost-Output Relationship in Short-Run and Long-Run.			15

¹ SEC–Skill Enhancement Course; AEC–Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory)= 15 Hours; 1 Credit (Practical)= 30 Hours

IV	Forms of Market Structure - Concept, Features & Forms of Market; Perfect Competition- Meaning, Characteristics & Price Determination under Perfect Competition - Long and short run; Effects of Change in Demand and Supply on Equilibrium Price, Monopoly- Meaning, Characteristics, Price Determination & Equilibrium under Monopoly both in Short-Run and Long-Run, Discriminating Monopoly, Dumping. Monopolistic Competition- Meaning, Characteristics, Price Determination & Equilibrium under Monopolistic Competition both in Short-Run and Long-Run; Oligopoly- Meaning, Characteristics, Types, Price & Output Determination under Oligopoly.	15
Texts / References	1. H.K. Singh, <i>Business Economics</i>, Navyug Publications 2. Shantanu Saurabh and H.K. Singh, <i>Business & Managerial Economics</i>. 3. John Sloman and Mark Sutcliffe, <i>Economics for Business</i> 4. Dominick Salvatore and Siddhartha K. Rastogi, <i>Managerial Economics: Principles and Worldwide Application</i>. 5. J.P. Mishra, <i>Business Economics</i>. 6. K. Rajagopalachari, <i>Business Economics</i>. 7. H.L. Ahuja, <i>Business Economics: Micro and Macro Analysis</i> 8. https://onlinecourses.swayam2.ac.in/ini24_cm04/preview	
Learning Outcomes (not more than 100 words)	After the completion of the course, the learners will be able to: 1. Examine the nature and scope of business economics. 2. Analyze how consumers try to maximize their satisfaction by spending on different goods. 3. Evaluate the relationship between inputs used in production and the resulting outputs and costs. 4. Analyze and interpret the various faces of pricing under different market situations. 5. Relate the contemporary issues and applications in micro economics.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Elementary Marketing			
Category of Course ¹	Major/ Minor/ Minor (Vocational)/ SEC/ AEC/VAC/ MD /Internship/Dissertation (Tick anyone of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	- To understand key marketing concepts, market segmentation, and emerging marketing trends. - To learn about factors affecting product decisions, including lifecycle management, branding, packaging, and product mix. - To master pricing, distribution, and promotion techniques, and their influence on marketing decisions.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Nature, scope and significance of marketing; Marketing concepts - traditional and modern; Market Segmentation - concept, importance and bases for market segmentation. New concepts of marketing.			10
II	Product: Concept, significance and classification; Factors affecting product decisions; Product Life Cycle; Product planning and development; Product related decisions: Branding, Packaging and Labeling; Product Mix.			10
III	Price: Concept, objectives and significance; Factors affecting pricing decisions; Methods of price determination.			10
IV	Place and Promotion Decisions: Place- Concept, objectives, role and types of distribution channels; Factors affecting choice of distribution channels; Promotion- Concept, significance, and objectives of promotion; Methods of promotion, Factors affecting promotion decisions.			15

¹ SEC–Skill Enhancement Course; AEC–Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

²1 Credit (Theory)= 15 Hours; 1 Credit (Practical)= 30 Hours

Texts / References	1. Kotler, Philip & Keller Kevin Lane: Marketing Management (Pearson Education). 2. Cravens, David W., Hills, Gerald E. & Woodruff, Robert B.: Marketing Management (Irwin) 3. Sontakki, C.N.: Marketing Management: In the Indian Background (Kalyani Publishers) 4. Gite, Priyanka: Marketing Management (Taxmann Publications Pvt. Ltd.) 5. Jha, S.N. Fundamentals of Marketing. Novelty & Company.
Learning Outcomes (not more than 100 words)	1. Able to explain key marketing concepts, market segmentation, and emerging marketing trends. 2. Understand the factors affecting product decisions, including lifecycle, branding, packaging, and product mix. 3. Master pricing, distribution, and promotion techniques, understanding their impact on marketing decisions.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Business Entrepreneurship			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD / Internship / Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	0	03
	Hour of Teaching (Total)	45	0	45
Course Objectives (not more than 100 words)	1. Appreciate and understand the spirit, challenges, and rewards of entrepreneurship. 2. Understand the sources of new venture opportunities. 3. Effectively assess entrepreneurial opportunities and build the required MVP to reach entrepreneurial goals. 4. Understand special issues facing entrepreneurs and unique contexts for business venturing.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction: Concept of Entrepreneurship; Concept of Entrepreneur; Functions of Entrepreneur; Types of Entrepreneurs; Economic System and Entrepreneurship; Theories of Entrepreneurship; Role and Importance of Entrepreneurship in Economic Development.	10		
II	Entrepreneurial Behaviour: Behavioural Characteristics of Entrepreneurs; Entrepreneurs- Born or Developed; Change, Innovation and Entrepreneurial Behaviour; Entrepreneur Vs Manager; Entrepreneur Vs Intrapreneur; Ethics and Social Responsibilities of Entrepreneur.	10		

¹ SEC–Skill Enhancement Course; AEC–Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory)= 15 Hours; 1 Credit (Practical)= 30 Hours

III	Exploring New Business Opportunities: Identifying and Developing New Business Idea – Sources of Idea, Idea Generating Techniques; Idea Screening and evaluation; Entrepreneurial Decision Process; Developing a Business Plan.	10
IV	Financing and Managing the New Venture: Financial Planning; Determining the Size of Capital Investment; Sources of Finance – Traditional and Modern; Entrepreneur's Dilemma to Grow or Not to Grow; Identifying Growth Possibility; Growth Options – Capacity Enhancement and Expansion, Alliances & Cooperation and Mergers & Acquisition.	15
Texts / References	• Ramachandran, Entrepreneurship Development, Mc Graw Hill • Singh B.K., Business Entrepreneurship, Wisdom Publishing • Katz, Entrepreneurship Small Business, Mc Graw Hill • Byrd Megginson, Small Business Management: An Entrepreneur's Guidebook, McGraw-Hill • Fayolle A, Entrepreneurship and new value creation. Cambridge, Cambridge University Press • Hougard S., The business idea. Berlin, Springer • Lowe R & S Mariott, Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann • Léo-Paul Dana, World Encyclopedia of Entrepreneurship, Edward Elgar	
Learning Outcomes (not more than 100 words)	1. Understand the basics of Entrepreneurship and its applications. 2. Apply entrepreneurial skills and tools specifically needed for entrepreneurial ventures. 3. Recognize the contents of the entrepreneurial process. 4. Know how to evaluate a business idea and generate a business model. 5. Know how to validate a business opportunity. 6. Able to write a business proposal to address a problem through a practical solution. 7. Aware of the various resources available for financing new ventures.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Business Finance			
Category of Course ¹	Major/Minor/Minor (Vocational)/SEC/AEC/VAC/ MD/Internship/Dissertation (Tick any one of the above)			
Credits ² &Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching(Total)	60	-	60
Course Objectives(not more than 100 words)	1. To familiarize students with the concepts of Business Finance and make them understand their complications. 2. To provide understanding of Time Value of Money and Risk-Return. 3. To help them understand topics such as Capital Budgeting and Cost of Capital.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Nature, Scope & Evolution of Business Finance, Relationship of Finance with other Business Functions; Difference between Traditional & Modern Concepts of Finance Function; Financial Planning-Concept, Features of Sound Financial Plan, Factors Affecting Financial Planning, Types of Financial Planning, Significance &Limitations of Financial Planning.			15
II	Time Value of Money & Capital Budgeting: Concept of Time value of Money; Determination of Time value; Relationship between Risk-return; Capital Budgeting- Meaning, Scope, Importance & Limitations of Capital Budgeting; Capital Budgeting Process; Techniques of Capital Budgeting- ARR, Payback method ,NPV, IRR, PI ;Capital Rationing.			15
III	Sources and Cost of Capital: Long-term, Medium-term and Short-term Sources of Finance; Cost of Capital- Meaning, Significance and Components of Cost of Capital; Measurement of Cost of Equity Capital, Debt Capital, Preference Share Capital and Retained Earnings; Weighted Average Cost of Capital.			15
IV	Dividend Policy: Concept of Dividend; Kinds of Dividend; Significance and Types of Dividend Policy; Factors Affecting Dividend Policy and value of the firm, Dividend; Models of Dividend Policy-MM Model, Gordon Model, Walter Model.			15

¹ SEC–Skill Enhancement Course; AEC– Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1Credit (Practical) = 30 Hours

Texts / References	1. I. M. Pandey, Financial Management, Vikas Publishing House. 2. M.Y. Khan and P.K. Jain, Financial Management: Text and Problems, McGraw Hill Education. 3. Western and Brigham, Financial Management: Theory and Practice, Cengage Publications. 4. Van Horne and James C., Financial Management and Policy, Pearson Education. 5. H. K. Singh, Business Finance, Navyug Publication. 6. V. K. Bhalla, Financial Management, S Chand & Company. 7. Nidhi Srivastava, Introduction to Business Finance, Redshine Publication. 8. S.P. Gupta, Business Finance, Sahitya Bhawan Publications.
Learning Outcomes (not more than 100 words)	1. Proper understanding of the basic concepts of Business Finance. 2. Able to address complication of the financial world and its implications by using Capital Budgeting, Cost of Capital and Inventory Management. 3. Assessing diverse issues such as Receivable of Management and Management of cash and real-life examples related to the financial world.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	BUSINESS MANAGEMENT (II Semester)				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To provide basic knowledge to the students about the Management of a business enterprise. 2. To analyze the relationship amongst functions of Management i.e. Planning, Organizing, Directing and Controlling.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction to Management: Concept, Nature, Functions and Significance of Management. Levels of Management. Henry Mintberg's Management Roles. Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts. Conceptual Framework of Planning, Decision-making and Management by Objectives. Organising : Concept, Process and Significance of Organisation. Types of Organisation Structure. Delegation of Authority. Centralisation and Decentralisation of Authority. Span of Management.				15
II	Staffing: Concept, Scope and Process of Staffing. Recruitment – Meaning and Sources. Selection – Process of Selection. Types of Interviews and Essentials of Successful Interview. Training – Concept, Significance and Methods.				10
III	Directing and Coordination: Meaning, Elements and Significance of Directing. Principles of Directing; Leadership: Concept, Significance and Types of Leaders. Style of Leadership. Communication – Concept, Process and Barriers to Communication. Coordination- Concept and Technique.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Motivation and Control: Concept and Significance of Motivation. Types of Incentives. Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. Controlling-Concept, Process and Techniques of Controlling. A Conceptual Framework of Morale.	20
Texts / References	1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education. 2. Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row. 3. Kaul, V. K. (2012). Business Organisation Management. Pearson Education. 4. Jha B. and Jha SN "Fundamental of Management" Novelty and Company Patna. 5. Jha B. "Industrial Organization and Management " Novelty and Company Patna -2019 6. Koontz, H., & WeiHrsich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback. 7. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd. 8. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi. 9. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi. 10. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications. 11. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.	
Learning Outcomes (not more than 100 words)	1. Understand the evolution of Management and its significance. 2. Comprehend and analyze applicability of managerial functions. 3. Understand the role of decision-making in business. 4. Analyze the role of directing in management. 5. Understand the function of controlling and contemporary issues in management.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Basic Accounting			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD /Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	1. To appreciate and perceive the need and development of accounting and explain the key terms. 2. To understand different accounting errors and its rectifications. 3. To make them capable of maintaining a systematic record of financial reports to access the financial status of the Business organization.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Meaning of Book Keeping, Process of Book Keeping and Accounting, objectives of Accounting, Difference between Book Keeping, Accounting and Accountancy. GAAP; Accounting concepts and Conventions, Importance and Limitation of Accounting, Users of Accounting.			10
II	Journal and Ledger: Accounting Equation; Dual aspect of Accounting, Traditional & Modern rules of Accounting. Preparation of Journal, Ledger, Cash Book and other Subsidiary Books.			10
III	Trial Balance: Trial Balance; Introduction, Features of Trial Balance, Preparation of Trial Balance, Different types of Errors disclosed and not disclosed by Trial Balance, Rectification of Errors Classification, Location of Errors, Suspense Account, and Effect on Profit.			10
IV	Final Account: Final Account: Meaning, Need, and Objective & Preparation of Trading Account ; Meaning, Need and preparation of Profit and Loss Account; Meaning, Need and preparation, Balance Sheet ;Preparation of Final Account simple and with Adjustment.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Dr. Akhil Mishra & Dr. Ashok k. Pandey, Financial Accountancy I, Vaibhav Laxmi Publication . 2. Financial Accounting , S.M. Shukla, Sahitya Bhawan Publications 3. Financial Accounting, S.N. Maheshwari, S. Chand and Company 4. Financial Accounting and Reporting , S.P. Jain and K.L. Narang ,Kalyani Publishers 5. Financial Accounting , Hanif and A. Mukherjee
Learning Outcomes (not more than 100 words)	After completion of the course, learners will be able to: 1. Apply the generally accepted accounting principles and book-keeping while recording transactions. 2. Able to prepare Trial Balance and identify errors and their rectification. 3. Prepare the Financial Accounts of the organization.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	BUSINESS ORGANISATION			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	3. To provide basic knowledge to the students about the concept and scope of business. 4. To elucidate factors affecting plant location and theories of location. 5. To understand causes and effect of combination.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Concept, Features and Objectives of Business. Scope of Business-Meaning and Types of Industry; Meaning, Elements and Functions of Commerce. Functional Areas of Business. Concept of Business Organisation.			15
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation and their relative Merits and Demerits. Impact of Globalisation on Business Organisation. Problems of Business Organisation in India.			10
III	Plant Location, Layout and Size: Factors Affecting Plant Location. Weber's and Sargent Florence's Theories of Location. Plant Layout – Concept, Objectives, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit – Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size – Concept and Various Optima. Economies and Diseconomies of Large Size.			15
IV	Business Combination and Rationalisation: Concept, Causes and Effects of Business Combination, Types and Forms of Business Combination, Rationalisation – Meaning, Objectives and Principles, Advantages and Criticism of Rationalisation, Rationalisation vs. Scientific Management			20

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts/ References	1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education. 2. Kaul, V. K. (2012). Business Organisation Management. Pearson Education. 3. Rahul Kumar Das "Business Organization and Management" Notion Press- 2022 4. Abha Mathur "Business Organization and Management" Taxman- 2024 5. Jha B. "Industrial Organization and Management " Novelty and company Patna -2019 6. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi. 7. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi. 8. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications. 9. Rao, V.S.P. Management Principles and Applications. Taxmann Publications. 10. Jha B. and Jha SN "Fundamental of Management" Novelty and Company Patna
Learning Outcomes (not more than 100 words)	1. Understand the concept and features of Business Organization. 2. Recognize the factors affecting Plant Location and size of business unit. 3. To develop and insight into Combination and Rationalization.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	MONETARY THEORY			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	1. Focus on money as well as its various functions. 2. Study of monetary standards with special reference to India. 3. Aims to understand the various banks and its functions.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Money-Definitions, Functions and Characteristics, Importance of Money in Capitalist and Socialist Economies, Classification of Money and Gresham's Law. Monetary Standard: Concept, Nature and Characteristics, Types of Monetary Standards.			15
II	Paper Currency Standard: Meaning, Nature, Merits and Demerits, Issue of Paper Money; Principles of Note-Issue, Methods of Issue of Paper Money, Bank Money- Creation of Credit Money and Limitations.			10
III	Value of Money : Concept, Value of Money and Price Level and Measurement of Changes in Value of Money, Monetary Theories – Fisher's Quantity Theory, Cash Balance Theory (Cambridge Equation), Saving and Investment Theory and Friedman's Theory.			10
IV	Inflation, Deflation, Disinflation and Reflation- Concept, Types, Effect and Remedies.			10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Hajela, T.N., (2009) Money and Banking, Ane Books Pvt Ltd., New Delhi. 2. Sundharam KPM, Banking: Theory, Law and Practice, Sultan Chand and Sons, New Delhi (recent edition) 3. M.R. Baye, D.W. Jansen (1996), Money, Banking and Financial Markets, AITBS (Indian ed.) 4. K.C. Sekhar: Banking – Theory and Practice, Vikas Publishing House, New Delhi (recent edition). 5. S.B. Gupta, Monetary Economics, S. Chand Publications, New Delhi. 6. M.L. Seth, Monetary Economics, Vikas Publications, New Delhi 7. R.R. Paul, Money, Banking & International Trade, Kalyani Publications, Ludhiana.
Learning Outcomes (not more than 100 words)	1. Analyze the impact of money on some of the economy's key variables such as Interest rates, Inflation, and the Banking Industry. 2. Learn the role of Central and Commercial Banks in the process of money creation and control. 3. Able to identify the role and importance of Reserve Bank of India.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Human Resource Management		
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)		
Credits ² & Hours of Teaching		Theory	Practical
	Credits	4	-
	Hour of Teaching (Total)	60	-
Course Objectives (not more than 100 words)	The course aims to acquaint the learners with the techniques and principles to manage the Human Resources of an organization for better performance and workplace environment.		
Course Content	The course content be divided into a minimum of 3 Units to a maximum of 5 units along with a defined hour of teaching for each unit.		
Units	Course Content	Hrs. of Teaching	
I	Introduction to HRM: Concept, Importance and Scope of Human Resource Management, Functions of a Human Resource Manager; HR Policies – Need, Sources, Process, Types & Contents; A Conceptual Framework of Human Resource Planning; Job-Analysis : Meaning and Need, Job Description, Job Specification.	15	
II	Recruitment, Selection & Training: Recruitment – Meaning and Sources; Selection – Process, Recruitment vs. Selection; Interview- Types of Interviews, Common Mistakes in Interview, Guidelines for Effective Interview; Placement & Induction – Conceptual Framework; Training-Meaning and Methods, Essentials of an Ideal Training Programme.	15	
III	Executive Development and Remuneration: Executive Development Programme- Meaning, Significance, Contents and Methods; Performance Appraisal – Need, Methods and Problems; Job Evaluation – Conceptual Framework; Methods of Remuneration – An Elementary Knowledge of Methods of Wage Payment and Fringe Benefits.	15	
IV	Motivation, Leadership, Moral: Motivation – Meaning, Importance, Types of Incentives, Problems in Motivation; Leadership – Concept, Significance, Styles, Essentials for Providing Effective Leadership; Morale – Meaning, Factors Affecting, Methods of Measurement, Suggestions for Improving; HR Accounting – Importance, Models and Approaches; HR Audit- Objectives, Methods and Scope of HR Audit.	15	

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Human Resource Management (17 Edn, 2023), Garry Dessler and Biju Varkkey, Pearson. 2. Human Resource Management (3 Edition, 2023), V S P Rao, Taxmann. 3. Human Resource Management: Text and Cases (10* edition), K Aswathappa and Sadhna Dash, McGraw Hill. 4. Armstrong's Handbook of Human Resource Management Practice: A Guide to the Theory and Practice of People Management by Michael Armstrong and Stephen Taylor (2023). 5. Human Resource Management (2e, 2019) SS Khanka, S Chand. 6. Human Resource Management (6" Edition, 2023) Biswajeet Pattanayak, PHI. 7. Human Resource Management, 13ed, 2021 (An Indian Adaptation) by Susan L. Verhulst, David A. De Cenzo, et al. Willey. 8. Human Resource Management, 2019) V S P Rao, Cengage Publication. 9. Human Resource Management (2d Edition 2020), R.S. Meena, Disha International Publication, New Delhi. 10. Human Resource Management (2d Edition 2016) A.A. Ansari, Sapna Ashok Prakashan, Varanasi. 11. Human Resource Management (2023), Rakhi Gupta, Shiksha Sagar, Agra.
Learning Outcomes (not more than 100 words)	1. Evaluate the importance of HRM in an emerging environment and analyze the concept of HRM Planning and Personnel Policy. 2. Design salary administration and executive remuneration. 3. Analyze the importance of Morale, Discipline, and Leadership in the business.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Fundamentals of Marketing				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To elucidate how organizations identify consumers and their needs/wants to meet their buying requirements. 2. To understand the key marketing concepts, frameworks, and tools to solve marketing problems. 3. To comprehend marketing decisions, based upon the combination of Product, Price, Distribution and Promotional elements.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction: Concept, Scope, and Significance of Marketing; Marketing Philosophies; Marketing Mix; Marketing Environment; Marketing Research- Methods and Procedures; Marketing Research vs. Market Research.				15
II	Consumer Behaviour and Market Segmentation: Concept, Scope, and Significance of Consumer Behaviour; Factors influencing Consumer Behaviour; Buying Motives and Buying Process. Market Segmentation- Concept, Significance, Bases for Segmenting Consumer Market, Market Targeting- Patterns of Target Market Selection.				15
III	Product and Pricing Decisions: Product- Concepts, Classification of Product, Product Line and Mix, Product Life Cycle, Product Planning and Development, Branding, Packaging, Labeling. Pricing Decisions-Concept and Significance, Factors Affecting Pricing Decisions, Methods of Price Determination.				15
IV	Distribution and Promotion Decisions: Distribution Decisions: Channel Functions, Channel Design Decision, Flow and levels, Factors Affecting Choice of Distribution Channels. Promotion Decisions: Concept, Objectives and Significance, Factors Influencing Promotion Decision, Promotional Tools- A brief study of Advertising, Personal Selling, and Sales Promotion.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill. 2. Jha, Shankar. Nath (2022). Fundamentals of Marketing (Novelty and Co. 3rd edition). 3. Gite Priyanka. Marketing Management. (Taxman Publication Pvt. Ltd). 4. Sontakki C.N. Marketing Management in the Indian Background (Kalyani Publihers). 5. Prakash S., Singh F.B. Fundamentals of marketing (Kalyani Publishers). 6. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th Edition), Pearson Education. Indian edition. 7. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A SouthAsian Perspective (13th ed.). Pearson Education. 8. Mahajan, J.P., and Mahajan Anupama. Principles of Marketing. Vikas Publications. 9. Saxena, R. (2006). Marketing Management (3rd ed.). Tata McGraw Hill. B.Com.(Hons) CBCS. 10. Jha, Shankar. Nath, Pooja. (2015) <i>मूलभूत मार्केटिंग</i> (Novelty and Co.-1st ed.)
Learning Outcomes (not more than 100 words)	1. Assess the effectiveness and alignment of marketing programs using appropriate frameworks. 2. Present marketing principles systematically, utilizing structured formats and relevant illustrations. 3. Recognize the role of marketing in conjunction with other business disciplines and organizational goals.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Specialised Account			
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	• To familiarize students with the preparation of Royalty Account. • To equip the students to apply knowledge of Hire Purchase System and Installment Payment System. • To learn Preparation of Branch Account and Departmental Account. • To have a basic understanding of Human Resource Accounting.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs.of Teaching
I	Royalty Accounts: Journal Entries and Ledger Accounts Of Mining, Patent and Copyright Royalties.			15
II	Accounting for Hire Purchase and Installment System: Journal Entries and Ledger Accounts in the Books of Vendor and Purchaser.			15
III	Branch Accounts: Accounting in the books of Head Office- Branch Nominal Account Method and Final Account Method; Dependent, Independent and Foreign Branches. Departmental Accounts: Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers.			15
IV	Human Resource Accounting: Meaning and Objectives; Methods and Models of Human Resource Accounting; HR Accounting Practices in India.			15
Texts / References	1. Specialised Accounts, Prof. H.K. Singh, Navyug Publications, Allahabad 2. Specialised Accounts including Advanced Company Accounts Dr. K.L Gupta, Dr. S.M. Shukla, Sahitya Bhawan Publications 3. Advanced Accountancy, Jagdish Prakash, Prayag Pustak Bhawan 4. Specialised Accounting, S.P. Jain & K.L. Narang, Kalyani Publications 5. Vishishtikrit Lekhankan, Specialised Accounting, Dr. S.K. Singh 6. Specialised Accounting, Dr. S.K. Singh & Dr. R.U. Singh, Rajeev Bansal's SPBD Books 7. Specialised Accounting, S. M. Shukla & A.K. Jain, Sahitya Bhawan Publications 8. Advanced Accounts, M.C. Shukla, T.S. Grewal and S.C. Gupta, S.Chand & Co. New Delhi			

Learning Outcomes (not more than 100 words)	1. Students will be able to understand and analyse the Royalty Accounts. 2. Learner shall be able to comprehend and analyse HPS and IPS 3. They will be able to assess the complications of Branch and Departmental Account. 4. Learner shall be able to understand the significance of HRA.
--	---



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Financial Literacy			
Category of Course ¹	Major/ Minor/ Minor (Vocational)/ SEC/ AEC/VAC/ MD /Internship/Dissertation (Tick anyone of the above)			
Credits ² &Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	1. To understand various financial concepts including financial planning and system. 2. To develop skills to manage personal finance and take informed financial decisions. 3. To apply financial knowledge to achieve long-term financial goals.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Financial Planning: Need and Importance for Financial Literacy; Role of financial education in achieving financial well-being; Basic concepts and constituents of financial system; Key concepts of Personal Finance – Savings, Investments, Borrowing, Income-Expenses, Active-Passive Income, Instant and Delayed Gratification, Assets-Liabilities, Inflation, Time Value of Money.			10
II	Banking and Digital Payment: Meaning and Types of Banks; Various services offered by banks; Formalities to open various types of bank accounts; KYC norms; Various types of Loans offered by banks; Cashless banking, E-banking; ATM, Debit and Credit cards; Net banking and UPI, Digital wallets; Security and Precautions against Ponzi schemes and Online frauds; Banking Complaints.			10
III	Investment Planning and Management: Investment in securities market-Primary and Secondary Market; Operational aspects and Risks involved in investing in securities markets; Investments in Mutual Funds – Systematic Investment Plans (SIP) and its advantages. Insurance – related Products- Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance; Pension, Retirement and Estate Planning, New Pension Scheme (NPS).			15

¹ SEC– Skill Enhancement Course; AEC– Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory) =15 Hours; 1 Credit (Practical)= 30 Hours

IV	Personal Tax Planning: Introduction to basic Tax Structure in India for Personal taxation; Aspects of Personal tax planning; Exemptions and deductions for individuals; Income Tax and Return Filling; E-filling; Tax saving Schemes- Government Schemes like National Saving Certificates, Public Provident Fund, Post Office Schemes, Equity Linked Savings Schemes, Retirement Benefits Schemes.	10
Texts / References	1. Introduction to financial planning (4th Edition 2017)-Indian Institute of Banking and Finance. 2. Sinha , Madhu., Financial Planning: A Ready Reckoner July 2017, McGraw Hill. 3. Avadhani, V.A.(2019), Investment Management , Himalaya Publishing House Pvt Ltd. 4. Kothari, R.(2010), Financial Services in India: Concept and application; Sage Publication India Pvt. Ltd.	
Learning Outcomes (not more than 100 words)	1. To understand Personal Finance, Investment and Tax Management. 2. To achieve long term financial stability. 3. To equip with the knowledge of modern E-banking digital tools.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Leadership and Personality Development				
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD /Internship/Dissertation (Tick any one of the above)				
Credits & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	3	-	3	
	Hour of Teaching (Total)	45	-	45	
Course Objectives (not more than 100 words)	- To make students competent to function effectively and manage and influence the employees. - To instill leadership qualities required for managing business effectively. - To familiarize students about various leadership theories and styles. - To help students in personality development and self improvement.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction to Leadership and Personality Development: Definitions and theories of Leadership, Significance of Self-Awareness in Leadership, Impact of Emotional Intelligence on Leadership, Role of Ethics and Values in Leadership, Definition and concept of Personality, Key Personality traits of effective Leaders, Measurement of Personality (Projective tests, Pencil-paper tests)				10
II	Leadership Theories and Styles: Great Man Theory, Trait Theory, Behavioural Theories, Contingency Theories, Situational Leadership, Transformational Leadership, Transactional Leadership, Authentic Leadership, Charismatic Leadership, Adaptive Leadership.				10
III	Personality Development and Self-Improvement: Trait and type approaches to Personality; Freud's psychoanalytic Theory; Jung's Theory; Erikson's stages of psychosocial development; Maslow's hierarchy of needs; Bandura's Social learning Theory and self-efficacy; Socio-cultural approaches to personality; Interpersonal Theories of personality; Humanistic approaches to personality; Behaviouristic Theories of Personality; Big Five Factor Theory.				15

¹ SEC– Skill Enhancement Course; AEC– Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory) =15 Hours; 1 Credit (Practical)= 30 Hours

IV	Developing Personality and Personal Leadership Skills: Effective communication for leaders; Decision-making and problem-solving; Time management and prioritization; Building and leading high-performing teams, Fostering creativity and innovation; Integrating personality development with leadership skills; Training for personality development.	10
Texts / References	1. "Organizational Behaviour" by K. Aswathappa. 2. "Leadership: Theory and Practice" by Peter G. Northouse. 3. "Personality Development and Soft Skills" by Barun K. Mitra. Covers trait and type approaches, as well as various personality theories. 4. "Introduction to Psychology" by N. N. Sengupta and R. Misra. 5. "Personality Psychology: Understanding Yourself and Others" by Jean M. Twenge and W. Keith Campbell. 6. "Developing the Leader within You" by John C. Maxwell. 7. "The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change" by Stephen R. Covey. 8. "Personality Development and Training: The Indian Approach" by K. M. Sharma.	
Learning Outcomes (not more than 100 words)	1. The students will gain knowledge about the concepts and theories of Leadership, Motivation and Personality Development. 2. Students will be skilled in Leadership qualities. 3. Students will gain Personality Development and Self-Improvement.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	PUBLIC FINANCE				
Category of Course ¹	Major/Minor/Minor(Vocational)/ SEC /AEC /VAC/ MD/Internship/Dissertation (Tick any one of the above)				
Credits ² &Hour of Teaching		Theory	Practical	Cumulative	
	Credits	3	-	3	
	Hour of Teaching (Total)	45	-	45	
Course Objectives(not more than 100 words)	1. Overview of Government Finances with special reference to India. 2. To gain familiarity with Public Expenditure, Public Revenue and Debt. 3. To understand different aspects of Public Finance.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction: Meaning, Definition and Subject Matter of Public Finance; Public Finance and Private Finance; Budget- main features of Budget, concept of Balanced Budget, Fiscal policy- main instruments of Fiscal Policy, Principle of Maximum Social Advantage-Concept and Limitations, Importance of Public Finance, Role of State in Public Finance.				10
II	Public Expenditure: Meaning and Causes of Increase in Public Expenditure; Revenue and Capital expenditure, Development and Non-Development Expenditure, Classification of Public Expenditures, Effects of Public Expenditure on Production, Distribution, Income and Employment, Canons of Public Expenditure, Role of Public Expenditure in Developing Economy.				15
III	Public Revenue: Meaning, Classification of Public Revenue, Source of Public Revenue. Tax and Non-Tax Revenue Sources, Theories of Taxation, Types of Taxes, Single vs Multiple Tax System, Canons of Taxation, Social and economic objectives of taxation, Characteristics of a good tax system, Role of taxation in developing economies.				10
IV	Public Debt: Meaning and Definition, Significance of Public Debt, Private and Public Debt, Classification and Sources of Public Debt, Effects of Public Debt; Methods of Debt Redemption, Burden of public debt, Burden of Internal and External debt, Debt Financing-Meaning, objective Importance and Limitations.				10

¹ SEC– Skill Enhancement Course; AEC– Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory) =15 Hours; 1 Credit (Practical)= 30 Hours

Texts / References	1. Mishra A K , Jha S N, Sameer Shekhar ,Public Finance, Novelty & Company 2. Saurabh, S. and Singh H.K, (2015) Public Finance. 3. Musgrave and Musgrave,(2017)Public Finance in Theory and Practice McGraw-Hill International Edition 4. Atkinson A.B. and J.E. Siglitz (2015). Lectures on Public Economics, Tata McGraw Hill Delhi 5. J.E. Siglitz (2000).Economics of the Public Sector (third Edition) 6. Buchaman J.M.(1970),The Public Finances ,Richard D. Irwin, Homewood. 7. Chand, S.N. (2008), Public Finance, Atlantic Publisher.
Learning Outcomes (not more than 100 words)	1. Able to understand the main concepts in Public Finance, equip students with a thorough analytical grasp of government taxes: Direct and Indirect Taxes. 2. Familiarize students with the main issues in Government Expenditure. 3. At the end of the module the students should be able to demonstrate their understanding of the economic concepts of Public Finances and its uses. 4. To understand the usefulness and problems related to Government Revenues and Expenditures.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP2020)

Department of Commerce
Faculty of Commerce

Course Title	ADVANCED ACCOUNTANCY			
Category of Course ¹	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives(not more than 100 words)	1. To familiarize students with the mechanics of preparation of Double Account System 2. To equip the students to apply accounting knowledge of Insurance Accounting. 3. To learn Preparation of Bank Account along with respective schedules and Insolvency Account. 4. To have a basic understanding on developments in Government Accounting and Computerized Accounting.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Double Account System : Meaning and special features, Preparation of Revenue Account, Net Revenue Account, Capital Account and General Balance Sheet, Accounting for Extension and Replacement of Fixed Assets.			15
II	Accounting For Insurance Company: Life Insurance-Preparation Of Revenue Account and Balance Sheet; Ascertainment of Profit of Life Insurance Business; General Insurance- Preparation of Revenue Account, Profit and Loss Account, P & L Appropriation Account and Balance Sheet.			15
III	Bank Accounts: Income recognition; Classification of Assets and Provisioning; Preparation of Balance Sheet and Profit & Loss Account. Insolvency of Individuals- Preparation of Statement of Affairs and Deficiency Accounts.			15
IV	Government Accounting: Meaning and Characteristics; Fundamental Principles of Government Accounting; Commercial Vs Government Accounting; Comptroller and Auditor General of India. Computerized Accounting: Meaning, features, Advantages and Disadvantages, Software Packages for Computerized Accounts.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Specialised Accounting, Prof. S.K. Singh, Prof. H.K. Singh and Dr. Meenakshi A. Singh, SBPD Publications, Allahabad 2. Specialised Accounts, Prof. H.K. Singh, Navyug Publications, Allahabad 3. Specialised Accounts including Advanced Company Accounts Dr. K.L Gupta, Dr. S.M. Shukla, Sahitya Bhawan Publications 4. Advanced Accountancy, Jagdish Prakash, Prayag Pustak Bhawan 5. Specialised Accounting, S.P. Jain & K.L. Narang, Kalyani Publications 6. Vishishtikrit Lekhankan, Specialised Accounting, Dr.S.K. Singh 7. Specialised Accounting, Dr. S.K. Singh & Dr. R.U. Singh, Rajeev Bansal's SPBD Books 8. Specialised Accounting, S.M. shukla & A.K. Jain, Sahitya Bhawan Publications 9. Advanced Accounts, M.C. Shukla, T.S. Grewal and S.C. Gupta, S. Chand & Co. New Delhi.
Learning Outcomes (not more than 100 words)	1. The learner shall be able to comprehend and Double Account System. 2. The learner shall be able to comprehend and analyze Insurance Accounts. 3. Learners shall be able to learn Bank Account and Insolvency. 4. To have comprehensive knowledge of Government Accounting and Computerised Accounting.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP2020)

Department of Commerce
Faculty of Commerce

Course Title	FINANCIAL MANAGEMENT				
Category of Course ¹	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To familiarize the students with an in-depth understanding of the complexities related to Finance discipline. 2. To help the students to widen their knowledge about the applications of Financial aspects in the business decision making process. 3. To equip the students with knowledge of topics such as Capital Structure and Working Capital Management.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction: Definition, Characteristics and Functions of Financial Management; Objectives of Financial Management- Profit Maximization and Wealth Maximization; Capitalization- Meaning, Theories of Capitalization ;Over & Under Capitalization-Meaning, Causes, Limitations & Remedies Watered Capital-Meaning & Causes.				15
II	Capital Structure: Meaning, Theories & Factors Affecting Capital Structure; EBIT-EPS Analysis; Optimum Capital Structure-Meaning, Characteristics of Optimum Capital Structure; Concept and computation of Operating, Financial and Combined leverage; Capital Gearing-Concept ,Types & Importance.				15
III	Working Capital: Meaning, Types, Significance of Working capital; Factors affecting Working Capital; Sources of financing Working Capital; Techniques of Working Capital Forecasting ;Inventory Management-Concept, Objectives, Techniques of Inventory Management.				15
IV	Management of Receivables and Cash: Concept of Receivables, Factors Affecting size of Receivables, Management of Receivables; Criteria for Improvement of Receivable Management; Management of Cash- Concept, Nature & Significance of Cash Management;				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

	Motives for Holding Cash; Models of Cash Management, Managing Cash Flows; Cash Budget.	
Texts/ References	1. I.M. Pandey, Financial Management, Vikas Publishing House. 2. M.Y. Khan and P.K. Jain, Financial Management: Text and Problems, McGraw Hill Education. 3. Western and Brigham, Financial Management: Theory and Practice, Cengage Publications. 4. Van Horne and James C., Financial Management and Policy, Pearson Education. 5. H.K. Singh, Business Finance, Navyug Publication. 6. V.K. Bhalla, Financial Management, S Chand & Company. 7. RP Rastogi, Fundamentals of Financial Management, Taxmann Publications Private Limited. 8. Shashi K Gupta, RK Sharma, Financial Management, Kalyani Publisher.	
Learning Outcomes (not more than 100 words)	1. The students will be able to have a comprehensive understanding of the Financial tools and techniques with their applications in the business world. 2. They will also be able to apprehend the important topics of Finance which will provide theoretical and pragmatic understanding about Financial Management.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Marketing Strategy				
Category of Course	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)				
Credits & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching(Total)	60	-	60	
Course Objectives(not more than 100 words)	1. To understand the foundational concepts and process of formulating marketing strategy. 2. To analyze STP (segmentation, targeting, and positioning) strategies within the context of contemporary business scenarios. 3. To explore the key components of marketing strategy, including marketing mix strategies.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.				
Units	Course Content				Hrs .of Teaching
I	Introduction: Concept and Significance of Marketing Strategy; Components of Marketing Strategy (Customer Centric); Factors Considered in Formulating Marketing Strategy; Major Drivers of New Economy – Digitalization and Connectivity, Disintermediation and Reintermediation, Customization and Customerization and Industry Convergence; Changing Marketing Practices in Business.				15
II	Designing Strategic Marketing: Defining the Corporate Mission; Steps Involved in Corporate Strategic Planning, Business Unit Strategic Planning – SWOT Analysis, Goal formulation and implementation; Marketing Planning and Process; Competitive Strategies– Market Leader, Market Challenger, Market Followers and Market Nichers Strategies.				15
III	Designing STP Strategies: Market Segmentation –Levels and Pattern of Market Segmentation; Bases for Segmenting Business Markets –Demographic, Geographic, Psychographic, Behavioral. Market Targeting –Evaluating and Selecting the Market Segments. Market Positioning – Concept and Benefits; Developing and Establishing a Brand Positioning.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Designing Marketing Mix Strategies: Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy–Developing Effective Communication; Managing Integrated Marketing Communication Process.	15
Texts / References	1. Marketing Management–Kotler and Keller 2. Strategic Marketing: Cases and Concepts from the Indian Business-C Bhaktavatsala Rao 3. Strategic Marketing Management–S. Soundaian 4. Marketing Strategy: A Decision-Focused Approach–Orville C. Walker Jr., John W. Mullins 5. Strategic Marketing–John Ford, Douglas West & Essam Ibrahim	
Learning Outcomes (not more than 100 words)	1. Gain a comprehensive understanding of the foundational concepts and processes involved in formulating Marketing Strategies. 2. Develop analytical skills to assess and implement Segmentation, Targeting, and Positioning (STP) strategies in various business contexts. 3. Apply marketing mix strategies effectively in real-world business scenarios.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	BUSINESS STATISTICS			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To provide an introduction to basics of statistics within a Financial context. 2. To enable students to use Statistical Techniques for analysis and interpretation of business data. 3. To develop amongst the learners the ability to summarize, analyze and interpret quantitative information for Business Decision-Making in this dynamic world environment.			
Course Content	The course content to be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction and Descriptive Statistics: Statistics - Concept, Significance and limitation of Statistics; Primary and Secondary data; Collection methods of sampling; Measures of Central Tendency - Concept and properties of Averages including Arithmetic Mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard Deviation; Variance and Coefficient of Variation.			15
II	Correlation and Regression Analysis: Meaning and types of Correlation; Pearson's coefficient of Correlation; Probable and Standard Errors; Rank Correlation. Regression Analysis: Regression lines; Regression equations and estimation; Properties of Regression Coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.			15
III	Time Series Analysis: Time Series Data; Components of Time Series; Additive and Multiplicative models. Trend Analysis; Fitting of Trend using Principle of Least Squares, Seasonal Variations.			15
IV	Index Numbers: Meaning and uses of Index numbers; Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal Index; Construction and Utility of Consumer Price Indices.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House 2. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing. 3. Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing 4. Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition. 5. Siegel, O. F. Practical Business Statistics. Cambridge: Academic Press. 6. Thukral, J. K. Business Statistics, New Delhi: Taxman Publication. 7. Tulsian, P.C., Jhunjhunwala Bharat. Business statistics. S. Chand publishing. 8. Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India. 9. Keller, G. Statistics for Management. Cengage Learning. 10. Levin R., Rubin D. S., Rastogi S., & Siddqui M. H. Statistics for Management. London: Pearson Education.
Learning Outcomes (not more than 100 words)	1. Examine and understand the various descriptive properties of statistical data. 2. Analyze the underlying relationships between the variables to use Simple Regression Models. 3. Analyze the trends and tendencies over a period of time through Time Series Analysis. 4. Identify and apply Index numbers to real life situations as well as interpolating missing observations or making forecasts and projections in business.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Industrial Relations			
Category of Course	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)			
Credits & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives(not more than 100 words)	1. The objective of this course is to provide students with a thorough understanding of the industrial relations system in India. 2. It aims to explore the historical evolution, legal framework, and contemporary issues related to industrial relations in the Indian context. 3. To understand the techniques for resolving disputes and adoption of sound industrial relations.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Overview of Industrial Relations in India : Meaning, Nature, Objective and Significance of Industrial Relation; Approaches to the study of Industrial Relation : Dunlop's System Approach, Unitary Approach, Pluralist Approach , and Radical and Mahatma Gandhi's Trusteeship Approach; causes and Effects of poor Industrial Relation, Suggestion to improve Industrial Relations.			15
II	Growth of Trade Unionism: Trade Union Theories, Need, Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.			10
III	Industrial Disputes: Meaning, Forms, Causes and Consequences of Industrial Disputes, Dispute Resolution Mechanisms: Negotiation, Mediation, Conciliation, Arbitration and adjudication; Industrial Disputes Act, 1947.			10
IV	Collective Bargaining: Concept, Significance and Types of Collective Bargaining, conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Process and Stages of Collective Bargaining in India.			10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. "Industrial Relations, Trade Unions and Labour Legislations" by P.R.N. Sinha and others, Third Edition-2017, Pearson. 2. "Industrial Relation & Labour Laws for Managers" by Parul Gupta, Second Edition-2023, Taxmann. 3. "Industrial Relations and Trade Unions" by Shrinivas V. Joshi and Narendra Marotrao Kadu, 2013, Discovery Publishing House. 4. "Industrial Relations" by C.S. Venkata Ratnam and Manoranjan Dhal, Second Edition-2017, Oxford University Press. 5. "Industrial Relation & Labour Laws" by S.C. Srivastava, Eighth Edition-2022, S. Chand, and Company Ltd. 6. "Industrial Relation & Labour Laws" by Piyali Ghosh and Shefali Nandan, First Edition-2017, McGraw Hill Education. 7. "Industrial Relation & Labour Laws" by P.C. Tripathi, C.B. Gupta, and N.D. Kapoor, 2020, Sultan Chad and Sons. 8. "Industrial Relations and Labour Law" by Rajeev Bansal, First Edition-2022, SBPD Publications. 9. "Industrial Relations, and Labour Legislations" by Dr K. Karthikeyan, Dr. V. Mahalakshmi, and S. Jebastine Suthan Raja, Thakur Publication Pvt. Ltd. 10. "Industrial Relations, and Labour Legislations" by R.C. Sharma, Edition-2016, PHI Learning. 11. "Labour & Industrial Law" by S.N. Mishra, Central Law Publication. 12. "Industrial Relation: Concepts, Development, Advancements and Application 1793 to 2019" by Prof. Dr. C. Karthikeyan, 2020, Walnut Publication. 13. "Industrial Relation & Labour Laws" by Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj, Second Edition-2017, McGraw Hill Education.
Learning Outcomes (not more than 100 words)	1. Students will be able to resolve disputes and improve work place relations. 2. Students will know the impact of contemporary issues such as globalization and technology on industrial relations in India. 3. Students will gain insights into the role of various stakeholders, dispute resolution mechanisms, and the impact of globalization and technological changes on industrial relations in India.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Advanced Company Accounts			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To help the students to understand the basics of Advanced Company Accounts. 2. To enable the learners to assess the numerical aspects of Advanced Company Accounts. 3. To embed them with knowledge of important topics such as Valuation of Shares and Goodwill. 4. To skill students with practical aspects of the Company such as Winding Up and Liquidation.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Amalgamation and Absorption of Companies: Concept of Amalgamation and Absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor Company; Accounting in the Books of Transferee Company.	15		
II	Reconstruction of Companies: Concept of Reconstruction; Need for Reconstruction; Types of Reconstruction- External Reconstruction and Internal Reconstruction; Alteration in Share Capital; Reduction in Share Capital; Scheme of and Accounting for Internal Reconstruction.	15		
III	Holding Company Accounts: Concept of Holding Company; Concept of Subsidiary Company; Provisions under Companies Act, 1956; Minority Interest; Cost of Control; AS 21 and Preparation of Consolidated Balance Sheet.	15		
IV	Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation of Deficiency Account; Preparation of Liquidator's Final Statement of Account. Accounting for Special Issues: Accounting for Bonus Share Issue, Accounting for Buyback of Equity Shares; AS 20 and EPS Calculation.	15		

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Agarwal, B., & Gupta, M. IPCC (Group II) Advanced Accounting Text & Problems - Revised. Allahabad: Shuchita Prakashan. 2. Gupta, R. L., & Radhaswamy, M. Advanced Accountancy. New Delhi: Sultan Chand. 3. Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers. 4. Mahajan, S., & Kulkarni, M. Corporate Accounting. Pune: Nirali Publication. 5. Mahajan, S., Jagtap, & Zagade, S. Corporate Accounting. Pune: Diamond Publication. 6. Monga, J. R., & Ahuja, G. Advanced Accounting (Vols. I, II). Noida: Mayoor Paperback. 7. Mukherjee, A., & Hanif, M. (2002). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill. 8. Paul, S. K. Accountancy (Vols. I, II). Calcutta: New Central Book Agency. 9. Shukla, M., Grewal, T., & Gupta, S. Advanced Accounts. New Delhi: S. Chand & Co. 10. Tulsian, P. C. Accountancy. New Delhi: S. Chand & Co.
Learning Outcomes (not more than 100 words)	1. Learn to understand Amalgamation and Absorption of Companies. 2. Develop knowledge of Holding and Subsidiary Companies. 3. Enable students to gain an idea of Liquidation of Companies. 4. Develop knowledge of valuation of shares and Goodwill. 5. Understand the concept of Reconstruction of Companies and its types.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Business Environment			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To provide knowledge of the Environment in which business operates, the economic and financial framework. 2. To give students an understanding of the various constituents of the Domestic and Global business environment. 3. To have a critical study of liberalization, privatization, and globalization. 4. To acquire in-depth knowledge of different types of environments like political, economic, global, etc..			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hours of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	An Overview of Business Environment: Meaning and Definition, objectives and significance of Business Environment. Micro and Macro Environment of Business, Environment Analysis- meaning, process, limitations, A Brief profile of the Indian Financial System.			15
II	Economic and Industrial Environment: Components of Economic Environment. Regional Imbalance Privatization, Devaluation. Role of Government in business. Profile of Public sector, Private sector, Joint sector, and Cooperative sector. LPG and Globalization of Indian Business. Monetary Policy- Meaning and Objectives. Fiscal policy- Meaning, Objectives, and Significance. Industrial policy- Meaning and Objectives (latest policy measures) EXIM Policy- Meaning and Objectives.			15
III	Technological and Social Environment: Technological Environment- Meaning, Components, Features, and Impact. Choice and transfer of Technologies. Social Environment- Nature of Indian society and Ethos, Social interest, Social responsibility of Business. Culture- elements of Culture, Business and culture.			15
IV	Global Environment: Concept and Rationale of Globalization of Indian Business. Globalization- Nature, Causes, and Strategies. Challenges of International business. Foreign Capital Investment. Multinational and Indian business. International Economic Institutions- GATT, WTO, UNCTAD and its implications on Indian economy.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts /	1. Sinha V.C., Business Environment. Sahitya Bhawan.
References	2. Justin Paul, Business Environment. McGraw Hill. 3. Business Environment- The Essential Economic Ecosystem by Satya P. Das, J.K. Goyal, Deepti Kakar by Taxman. 4. Business Environment by Dr. R.S. Meena, Prof. Dipak Malik, Harleen Juneja Kalyani Publisher. 5. Rosy Joshi and Sangam Kapoor, Business Environment. Kalyani publisher. 6. K Chidambaram and V Alagappa, Business Environment, S Chand and Co. 7. Business Environment. S. Sankaran.
Learning Outcomes (not more than 100 words)	1. Identify and evaluate the complexities of the Business Environment and their impact on the business. 2. Analyze the relationship between Government and Business. 3. Understand the Political, Economic, Legal, and Social policies of the Country. 4. Analyze current economic conditions in developing emerging markets. 5. Gain knowledge about the operation of different Institutions.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	BUSINESS LAW (V Semester)			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	1. Aims to provide a comprehensive understanding of the fundamental principles of Indian contract law. 2. Explores the Indian Partnership Act, 1932, focusing on partnership formation and dissolution. 3. Examines negotiable instruments under the Negotiable Instruments Act, 1881, and consumer rights and dispute redressal under the Consumer Protection Act, 2019.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction to Indian Contract Act, 1872: Concept and Essentials of a Valid Contract; Agreement Vs. Contract; Classification of Contract; Offer and Acceptance. Capacity of Parties to Contract; Free Consent; Consideration; Legality of Object and Consideration; Void Agreements; Quasi Contracts; Contingent Contract; Performance of Contract: Discharge of Contract; Breach of Contract.			15
II	Contracts of Indemnity and Guarantee: Contracts of Bailment and Pledge; Agency. Sale of Goods Act, 1930; Definitions, Sale and Agreement to Sell, Conditions and Warranties; Transfer of Title; Unpaid Seller, Sale by Auction.			10
III	Indian Partnership Act, 1932: Nature, Concept and Kinds of Partnership, Kinds of partners; Partnership Deed; Registration of Partnership Firm; Dissolution of Partnership and Dissolution of Firm; Consumer Protection Act, 2019 - Definitions; Consumer Protection Council, Consumer Disputes Redressal Agencies.			10
IV	Negotiable Instruments Act: Negotiable Instrument Act, 1881 - Concepts and Features of Negotiable Instruments; Holder and Holder in due course; Promissory Note; Bills of Exchange and Cheques, Crossing of Cheques; Negotiation; Discharge of Negotiable Instruments; Dishonour of Negotiable Instruments; Discharge of Parties from Liabilities.			10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Business Regulatory Framework - K.C. Garg, V.K. Sareen, Mukesh Sharma, R.C. Chawla. 2. Business Regulatory Framework- Dr. G.K. Varshney. 3. Business Regulatory Framework- Dr. O.P. Gupta. 4. Business Regulatory Framework- Dr. Sankaran.
Learning Outcomes (not more than 100 words)	Upon completing this course, students will have a thorough: 1. Understanding of the Indian Contract Act, 1872, and being able to differentiate between agreements and contracts while understanding the essential elements of a valid Contract. 2. Will comprehend various Contracts, including indemnity, guarantee, bailment, pledge, and agency, as well as the Sale of Goods Act, 1930. 3. Students will gain insights into the Indian Partnership Act, 1932, focusing on partnership dynamics and dissolution. 4. Additionally, they will understand the Negotiable Instruments Act, 1881, and the Consumer Protection Act, 2019. 5. Equips students with practical legal skills applicable in various professional



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP2020)

Department of Commerce
Faculty of Commerce

Course Title	COST ACCOUNTING (V Semester)				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	3	-	3	
	Hour of Teaching (Total)	45	-	45	
Course Objectives (not more than 100 words)	1. To understand the concept of Cost and Accounting thereof. 2. To know different types of Cost and their significance. 3. To get an exposure to different methods of Costing. 4. To gain knowledge about different techniques of Cost ascertainment and Cost control.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction: Concept of Cost, Classification of Cost - Material, Labour & Overhead Cost; Costing and Cost Accounting; Need for and Importance of Cost Accounting; Cost Accounting vs Financial Accounting; Methods of Costing; Limitations of Cost Accounting; Costing System-Characteristics of Ideal Costing System.				15
II	Cost Elements: Issue of Material; Methods of Valuing Issue of Material; Labour- Time Keeping, Time Booking, Idle Time; Labour Turnover- Causes, Effects, Remedies; Overheads- Concept, Types of Overheads; Allocation, Apportionment and Absorption of Overheads. Operations Costing : concept, preparation of operating cost statement				10
III	Unit Costing: Concept of and Need for Unit Costing; Cost Sheet- Meaning and Types; Cost Sheet and Cost Statement; Preparation of Cost Sheet; Calculation of Estimates, Tender and Quotation Price; Preparation of Reconciliation Statement of cost & financial accounts.				10
IV	Process and Contract Costing: Concept of Process Costing; Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Concept of Contract Costing;				10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

	Preparation of Contract Account; Determination of Profit on Completed & Uncompleted Contracts; Preparation of Work-in-progress Account and Balance Sheet.	
Texts / References	Recommended Books: 1. Cost Accounting: M. C. Shukla, T. S. Grewal & Dr. M. P. Gupta; S. Chand Publications 2. Cost Accounting: Jawahar Lal, Seema Srivastava & Manisha Singh; Mc Graw Hill 3. Cost Accounting: Dr. S. M. Shukla & K. Jain; Sahitya Bhawan Publications 4. Cost Accounting: Dr. V. N. Dubey & R. K. Gupta; Nauman Prakashan 5. Cost Accounting: M. N. Arora; Himalaya Publishing House 6. Cost Accounting Principles & Practice: S. P. Jain, K. L. Narang & Simmi Agrawal; Kalyani Publishers 7. Cost Accounting: M. L. Agrawal & K. L. Gupta; Sahitya Bhawan Publications 8. Cost Accounting: S N Maheswari; S Chand Publications	
Learning Outcomes (not more than 100 words)	1. Explains the purpose of Cost Accounting and defines the concepts of Cost, Expense and Loss. 2. Explains and calculates Cost elements. 3. Prepare Production Cost Statement and Cost of Goods Sold statement. 4. Make Cost allocations and ascertain the cost of different industries using different methods.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	FINANCIAL MARKETS AND INSTITUTIONS			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	1. An overview of Financial Markets and Financial Institutions. 2. To familiarize the students with the concepts of Money Market and Capital Market. 3. To explain Commercial Banking and its current developments. 4. To introduce the students with the role and functions of Financial Institutions.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Indian Financial System – Concept, Functions, Structure and Components; Inter linkages between Financial system and Economic System & Development; Evolution of Indian financial system since 1951; Recent reforms and developments in Indian financial system; Financial stability; Financial crisis – causes and policy response.			10
II	Financial Markets: Money markets – functions, organizations and participants; Money market instruments; Role of Reserve Bank of India in Indian Money Market. Capital Markets - Introduction, components, Role and Functions; Equity and Debt market - Concept, Significance and Classification; Capital market Instruments; Primary and secondary markets - Concept, Similarities, Differences; Stock exchanges in India - NSE, BSE; Stock Indices: Concept and major stock indices in India (NIFTY and BSE-SENSEX); SEBI and Investors protection.			15
III	Financial Institutions I: Commercial Banking Commercial banking – Introduction, Classification and role in Indian Economy; Asset liability management; Non-Performing Assets (NPA); Financial inclusion; Recent developments including Digital Banking and Universal Banking.			10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Financial Institutions II: Insurance, Mutual Funds and NBFCs Insurance - Life and General insurance companies in India – Public and Private; Mutual Funds - Introduction and its role in Capital Market Development, Types of Mutual Fund Schemes (open ended vs close ended, equity, debt, hybrid schemes and ETFs; Non-banking Financial Companies (NBFCs) – Role and Types.	10
Texts /	1. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India. 2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company. 3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall. 4. Goel, S. Financial Markets, Institutions and Services PHI learning 5. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House. 6. Kohn (2013). Financial Institutions and Markets.Oxford University Press. 7. Madura, J., Financial Markets and Institutions. Cengage. 8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008. 9. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill	
References		
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. Describe the meaning, components and functions of a Financial system. 2. Interpret different Financial systems and how they operate. 3. Analyze the theoretical concepts underlying Money and Capital markets. 4. Evaluate the role of Commercial banks and Insurance, Mutual funds and NBFCs.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP2020)

Department of Commerce

Faculty of Commerce

Course Title	Advertising and Sales Management			
Category of Course ¹	Major/Minor/Minor(Vocational)/SEC/AEC/VAC/MD/Internship/Dissertation (Tick anyone of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	1. To understand the fundamental concepts and significance of advertising, including setting objectives and organizational approaches. 2. To learn about advertising essentials like agencies, appeals, copywriting, and layout. 3. To grasp media selection, advertising budgeting, effectiveness, measurement, and basic sales management principles.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Concept; Functions and Significance of Advertising; Advertising Communication System; Setting Advertising Objectives; The DAGMAR Approach. Advertising Organization-Factors Considered and Organisational Approaches.			10
II	Advertising Essentials: Agencies, Appeals, Copy, and Layout: Advertising Agency – Role and Functions; Organisation of Agency; Advertiser and Agency Relationship; Agency Compensation. Advertising Appeals – Concept; Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept; Functions and Principles.			10
III	Advertising Media and Budget: Advertising Media – Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget – Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness – Rationale and Techniques of Measurement.			15
IV	Sales Management: Concept; Objectives, Functions of Sales Management; Importance and Limitations of Sales Management. Selling Process; Theories of Selling. Sales Organization – Purpose and Types of Sales Organisation. Steps Involved in Setting up Sales Organisation. Factors Determining the Size of Sales Organisation.			10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Batra, R., Myres, J. G., & Aaker, D. A. (2022). Advertising Management (5th ed.). Pearson. 2. Chunawalla, S.A., & Sethia, K.C. (2017). Foundation of Advertising-Theory & Practice (8th ed.). Himalaya Publishing House. 3. O' Guinn, T., Allen, C., & Semenik, R. (2007). Advertising & Integrated Brand Promotion (4th ed.). Thomson South-Western. 4. Kazmi, S.H.H., & Batra, S.K. (2016). Advertising & Sales Promotion (3rd ed.). Excel Books. 5. Still, R.R., Cundiff, E.W., & Govoni, N.A.P. (1999). <i>Sales Management: Decisions, Strategies, and Cases</i> (5th ed.). Prentice Hall India. 6. Sontakki, C.N. (2022). Advertising and Sales Management. Kalyani Publication. 7. Tyagi, C.L., & Kumar, A. (2011). Sales Management. Excel Books.
Learning Outcomes (not more than 100 words)	1. Understand key advertising and sales management concepts. 2. Acquire skills in media selection and budget management. 3. Develop the ability to measure advertising effectiveness and apply sales principles effectively.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP2020)

Department of Commerce
Faculty of Commerce

Course Title	Labour Welfare and Social Security			
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	1. The objective of this course is to learn about concept of Labour welfare and its provisions under the Constitution of India. 2. To understand the significance of Social Security, Social Insurance and contribution of ILO in pursuit of Labour welfare.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Labour Welfare: Concept, Objectives and Scope of Labour Welfare; Principles of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.			15
II	Labour Welfare in India: Labour Welfare Officer, Health, Safety and Welfare of Workers, Central Welfare Fund, Appraisal of Welfare Services. Labour Welfare under Constitution of India; Main Provisions of the Factories Act, 1948 and the Mines Act, 1952 Regarding Labour Welfare; Workers' Education in India.			10
III	Social Security : Concept, Origin and concept of social security in India, Need and Significance of Social Security; Social Security Schemes- Social Assistance and Social Insurance; Main Features and Provisions of the Employees State Insurance Act, 1948; the Employees' Provident Funds and Misc. Provisions Act, 1952; the Workmen's Compensation Act, 1923 and the Maturity Benefit Act, 1961 with regard to Labour Welfare.			10
IV	International Labour Organisation: Objectives, Functions, Structure and Principles of I.L.O. I.L.O and India.			10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. "Labour Welfare and Social Security" by P. Subba Rao and A. M. Sharma, Edition VI -2015, Himalaya Publication House. 2. "Labour Welfare and Social Security" by N. K. Sahni and Harsimran Kaur, 2017, Kalyani Publishers. 3. "Trade Union Leaders and Labour Movements in India" by D John Paul, Edition-2022, MJP Publishers. 4. "Understanding Labour Welfare Administration" By R S Kumar, Edition-2012, Cyber Tech. 5. "Industrial Relations, Trade Unions and Labour Legislations: Challenges and Response" by P.R.N. Sinha and others, Third Edition-2017, Pearson. 6. "Labour Welfare in India" By Rajesh Kumar Vyas, Edition-2012, Lambert Academic Publishing. 7. "Industrial Relations and Labour Law" by Rajeev Bansal, First Edition-2022, SBPD Publications. 8. "Industrial Relations and Labour Legislations" by Dr K. Karthikeyan, Dr. V. Mahalakshmi, and S. Jebastine Suthan Raja, Thakur Publication Pvt. Ltd. 9. "Industrial Relations, and Labour Legislations" by R.C. Sharma, Edition-2016, PHI Learning. 10. "Labour and Industrial Law" by S.N. Mishra, Central Law Publication. 11. "Industrial Relation: Concepts, Development, Advancements, and Application 1793 to 2019" by Prof. Dr. C. Karthikeyan, 2020, Walnut Publication. 12. "Industrial Relation; Labour Laws" by Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj, Second Edition-2017, McGraw Hill Education.
Learning Outcomes (not more than 100 words)	1. Students will know the Significance of Social Security, Social Insurance and will be able to implement them in the interest of the Society. 2. Students will gain insights about concept of Labour Welfare and Provision under the Constitutions of India.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	ENTREPRENEURIAL ECO SYSTEM			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To make students understand the concept of Entrepreneurial Ecosystem. 2. To make students understand the determinants of Entrepreneurial supply in any economy. 3. To make students understand the finer nuances of the constituents of Entrepreneurial Ecosystem.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Concept of Entrepreneurial Ecosystem; Constituents of Entrepreneurial Ecosystem; Theories of Entrepreneurial Supply- Economic Theories, Psychological Theories, and Social Theories; Relationship between Entrepreneurial Eco-system and Entrepreneurial Supply.			15
II	Economic and Financial Ecosystem: Constituents of Economic and Financial Ecosystem; Economic Policy Directions; Economic Indicators; Robustness of Capital and Money Market; Robustness of Banking and Insurance System; Financial Stability/Instability.			15
III	Industrial Ecosystem: Constituents of Industrial Ecosystem; Different Sectors of Industries- Public Sector Industries, Private Sector Industries, Joint Sector Industries, Micro Enterprises, Small Scale Enterprises, Traditional Industries, Industrial Disruptions and Emergence of Modern and New-gen Industries; Level and Pattern of Industrial Development in India; Regional Industrial Imbalance in India.			15
IV	Technological Ecosystem: Technological Ecosystem; State of Science and Technology in India; Technological Advancement in India; Scientific Temper of People; Research and Development Scenario in India; Technology Transfer.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Indian Economy: Performance And Policies: 24th Edition, 2023-24, Uma Kapila, Academic Foundation 2. Indian Economy, Datt & Sundharam, Gaurav Datt and Biswajit Nag, 2024, S. Chand and Company. 3. Performance And Policies: 24th Edition, 2023-24, Uma Kapila, Academic Foundation 4. Entrepreneurial Ecosystem Mechanisms (Foundations and Trends in Entrepreneurship), 2023, Bernd Wurth, Bernd Wurth, Erik Stam, Erik Stam, Ben Spiegel 5. Indian Economy, Puri, Mishra and Garg, Himalaya Publishing, 2023 6. Entrepreneurship in India (Routledge Studies in Entrepreneurship) 2021 Alexander Newman , Andrea North-Samardzic , Madhura Bedarkar , Routledge. 7. Entrepreneurship: Strategies and Resources; Marc J. Dollinger, Pearson Education 8. Entrepreneurial Development S. S. Khanka, S. Chand.
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. Be able to understand and appreciate the concept of Entrepreneurial ecosystem. 2. Be able to understand the determinants of Entrepreneurial supply in the economy. 3. Be able to understand the finer nuances of various constituents of Entrepreneurial eco-system.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Income Tax Law and Practices				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	- To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961. - To equip the students to apply Direct Taxation knowledge under different heads of Income. - To learn specialized Taxation areas of computation of Total Income and Tax Liability under New Tax Regime and Old Tax Regime. - To have a basic understanding on Preparation and filing of online return of Income.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs . of Teaching
I	Basic Concepts of Income Tax: Previous Year, Assessment Year, Income, Assessee, Persons, Incomes. Agricultural Incomes and Computation, Exempted Income. Tax Planning, Tax Avoidance, Tax Evasion, Tax holiday and Tax Management. Residential Status of an Assessee, Incidence of Taxation with Case Study. Exemptions from Taxes (Tax-Free Incomes).				15
II	Income from Salary: Basic Concepts, Allowances, Perquisites, Profit in Lieu of Salary, Deductions, Retirement benefits, Computation of Income from Salary. Income from House Property; Let- Out and Self Occupied House Property; Basic Concepts, Gross Annual Value, Annual Value, Deduction and Computation. Income from Business and Profession. Presumptive Taxation and Computation. Depreciation Allowance.				15
III	Capital Gains - Basic Concepts, Computation and Exemptions. Income from Other Sources; Basic Concepts, Computation and Exemptions. Clubbing of Incomes, Deductions from gross total income, Basics Concepts of New tax regime, Computation of Total Income and Tax Liability of individuals under New Tax Regime and Old Tax regime.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Assessment of Hindu Undivided Families. Advance Payment of Tax; Basic Concepts, provisions and Computation. Assessment Procedure, Preparation and filing of online return of Income, Income Tax authorities, Penalties, Offense liable to Prosecution, Appeals and Revision, Various types of amendments regarding Income Tax.	15
Texts / References	1. Singhanai V.K. – Students, Guide of Income Tax; Taxman Publications, New Delhi, India. 2. Prasad, Bhagwati- Income Tax Law and Practice; Wiley Publication, New Delhi, India. 3. Mehrotra, H.C. – Income Tax Law & Accounts; Sahitya Bhawan Publications, Agra, U.P. India. 4. Mittal Preeti Rani , Bansal Anshika -Income Tax Law and Practice; Sultan Chand & Sons, New Delhi, India. 5. Gaur and Narang-Income tax: Law and practice; Kalyani Publications, New Delhi, India. 6. Makta Jain/ Rakesh Jain- Income tax Law and practice; V.K. Global Publications. Pvt. Ltd., New Delhi, India. 7. Saha / Dash- Income Tax Law and Practice; Himalaya Publishing House. 8. Pagare, Dinkar- Law and Practice of Income Tax; Sultan Chand and Sons, New Delhi, India. 9. Lal, B.B. -Income Tax Law and Practice; Konark Publications, New Delhi, India. 10. Sharma, Ram Dutt. - Income Tax Refunds (Law & Procedure); Commercial Law Publishers, (India) Pvt. Ltd. New Delhi, India.	
Learning Outcomes (not more than 100 words)	1. Provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose. 2. Able to understand different provisions and regulatory implications of Income Tax. 3. Calculate the tax liabilities of different assesses.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Financial Analysis and Valuation				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	0	04	
	Hour of Teaching (Total)	60	0	60	
Course Objectives (not more than 100 words)	1. Describe the sources of information for Financial Statement Analysis. 2. Calculate and explain changes in Financial Statements using Horizontal analysis, Vertical analysis and Trend analysis. 3. Perform Ratio analysis, Fund flow and Cash flow analysis on Financial Statements. 4. Describe the considerations used in Valuations.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction: Meaning, Types and Significance of Financial Statement Analysis; Sources of Financial Information-Income Statement, Balance Sheet; Accounting Standards and Disclosures; Users of Financial Information; Different Tools & Techniques of Financial Statement Analysis; Limitations of Financial Statement Analysis				10
II	Ratio Analysis: Concept, Need and Importance of Ratio Analysis; Classification of Ratios-Liquidity Ratios, Solvency Ratios, Turnover Ratios, Profitability Ratios; Common Size Analysis; Horizontal and Vertical Analysis; Limitations of Ratio Analysis.				15
III	Fund Flow Statement and Cash Flow Statement: Concept of Fund and Flow of Fund; Need for Preparing Funds Flow Statement; Preparation of Fund Flow Statement. Concept of Cash and Cash Flow; AS 3 and Classification of Cash Flows; Need for Preparing Cash Flow Statement; Preparation of Cash Flow Statement; Distinction between Fund Flow and Cash Flow.				20
IV	Goodwill, Share and Business Entity: Concept of Goodwill; Types of Goodwill; Need for and Methods of Valuation of Goodwill; Need and Methods of Valuation of Equity Shares; Business Valuation; Book Value of Business Entity.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Financial Statement and Analysis, M.S. Narsimhan, Cengage Publishing. 2. Financial Statement Analysis, K.R. Subramanyam, McGraw-Hill. 3. Management Accounting, Sharma and Gupta, Kalyani Publications. 4. How to Analyze Financial Statements, Ramachandran and Kakani, McGraw-Hill. 5. Financial Ratio and Financial Statement Analysis, Raiyani and Bhatasna, New Century Publications. 6. Financial Statement Analysis and Security Valuation, Stephen Penman, McGraw-Hill. 7. Financial Statement Analysis, Fernando Alvarez, Wiley Finance.
Learning Outcomes (not more than 100 words)	1. Demonstrate knowledge in analysis of Financial Statement. 2. Utilize decision-support tools and communicate critical information relevant to business decisions. 3. Apply decision-making skills to solve problems and suggest future oriented actions.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Company Law & Secretarial Practices			
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To provide basic understanding of the framework and characteristics of Company Law and recent amendments in Companies Act. 2. To introduce the nuance of Corporate Law and the obligations of it towards society in discharging its trade relations and to be a good corporate citizen. 3. To sensitize about the Company's various legal documents and its provisions. 4. To be aware about the Secretarial Practice related to the Company.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hours of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction Basic Legal framework in India. Salient Features of the Companies Act, 2013. Meaning and Characteristics of Company. Classification of Companies. Small Companies; One Person Companies; Government Companies and Dormant Companies; Producer Companies. Provisions regarding Conversion of Companies. Promoter: Concept, Functions and Legal Position. Rights, Duties and Liabilities of Promoter. Registration of Companies-Procedures and Documents, Effect of Registration.	15		
II	Memorandum, Articles and Prospectus Memorandum of Association- Meaning and Importance, Clauses and Alteration and Ultra Vires. Articles of Association- Meaning, Contents and Alteration and Ultra- Vires Acts. Doctrine of Constructive Notice and Indoor Management, Prospectus and Allotment of Securities: Meaning of Prospectus and Statutory Rules in this regard, Types of Prospectus, Private Placement and Rules regarding it, Liabilities and Remedies for Mis-statements and Omission in Prospectus.	15		

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

III	Management and Winding Up of Companies: Membership- Concept, Modes of Acquisition and Termination. Company Management- Directors: Meaning, Appointments, Legal Position, Qualifications and Disqualifications, Powers, Duties and Liabilities; Provisions regarding Independent Director, Women Director and Director by Small Shareholders. Borrowing Powers of Companies. Charges- Meaning and Types. Winding Up- Meaning, Winding Up and Dissolution, Modes of Winding Up. Official Liquidator.	15
	Contributories.	
IV	Secretarial Practices: Meaning, Appointments, Legal position, Powers and Responsibilities and Removal of company secretary. Types of Company Meetings. Legal provisions and Secretary's Duties regarding Statutory, Annual General and Extra-ordinary General Meetings. Notice, Agenda and Minutes. Resolutions. Chairman. Proxy. Voting and Poll. Drafting of Notice, Agenda, Minutes of Statutory, Annual General and Extra-ordinary General Meetings. Drafting of Resolutions. Drafting of Call Letters, Share certificate and share warrant, etc.	15
Texts References	1. Company Law – Anil Kumar 2. Company Law – M. C. Kuchhal 3. Company Law – B. K. Goyal 4. Company Law – Reena Chadha & Sumant Chandha 5. Secretarial Practice – M. C. Kuchhal 6. Company Law and Secretarial Practice – G.K. Varshney 7. Company Law and Secretarial Practice – N D Kapoor 8. Study Material Executive Programme - Company Law- Paper One , 2018, by ICSI 9. https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf 10. कर्नी अधिनियम एवं सिचरीय पडित – S.M. Shukla & I.M. Sahai	
Learning Outcomes (not more than 100 words)	1. The students will gain knowledge on Company Law, its provisions and amendments. 2. Exposure about Legal aspects of starting a new business in the form of a company. 3. Knowledge about the various legal documents required by the Companies Act. 4. Aware about the various aspects of Secretarial Practice.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Business Ethics and Governance				
Category of Course ¹	Major/Minor/Minor(Vocational)/SEC/AEC/VAC/MD/Internship/Dissertation(Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching(Total)	60	-	60	
Course Objectives(not more than 100 words)	1. To provide the students with a basic understanding of Business Ethics & Corporate Governance. 2. To explore the relationship between Ethical behavior, Corporate Governance & Organizational performance. 3. To analyze the structure, mechanism & practice of Corporate Governance at the strategic level, including roles & responsibilities of the Board and Committees. 4. To critically examine contemporary issues and case studies in Business Ethics & Corporate Governance.				
Course Content	The course content be divided into a minimum of 3 Units to a maximum of 5 units along with a defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Business Ethics: Business ethics – Meaning, Objectives, Significance, Elements, and Scope- Factors responsible for ethical and unethical business decisions, Ethics and profit motive; Relationship between business and ethics, Arguments for and against business ethics- the separatist view, the Unitarian view, and the Integration view, Principles of business ethics, Theories of business ethics, Unethical practices in Business, Business ethics in India.				15
II	Ethics in Functional areas of Business Management: Ethical Issues in Marketing - Positive and Negative role of marketing - Exploitative nature of advertising - Serious problems in contemporary Advertising; Ethical issues in HR – Discrimination, privacy, safety and health, Performance appraisal; Ethical and unethical practices in finance, Measures to prevent unethical practices in Marketing, HR, and Finance.				15
III	Corporate Governance and levels of Governance Structure: Corporate Governance – Meaning, Objectives, Need, and Importance, Principles of Corporate Governance, Corporate Governance and organizational success, Corporate Governance- Models and Theories, Corporate Governance and role, Responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Corporate Governance in India: Impact of Global Developments- A Brief Overview of Cadbury Committee Recommendations, OECD Principles, and Surbanes- Oxley Act, 2002; Landmarks in Emergence of Corporate Governance in India -A Brief Overview of the CII Recommendations, Kumar Mangalam Birla Committee Recommendations, and Narayana Murthy Committee Recommendations; Clause- 49 Reporting.	15
----	---	----

Texts /References	1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt. Ltd, New Delhi 2. Dr. S.S. Khanka – Business Ethics and Corporate Governance, S. Chand Publication 3. Saurabh Agrawal- Business Ethics- SBPD Publishing House 4. Subhash Chandra Das- Corporate Governance, codes, systems, standards, and practices- PHI Learning Private Limited 5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs, 6. A.C. Fernando, K.P. Muralidharan & E.K. Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education 7. H.R. Machiraju -Corporate Governance (2004), -Himalaya Publication House 8. R.K. Sharma, Puneet Goel & Pooja Bhagwan- Corporate Governance, Values & Ethics, Kalyani Publishers 9. Robert A G Monks- Corporate Governance -Wiley India Pvt. Ltd 10. C.S.V. Murthy - Business Ethics -Text & Cases 2010– Himalaya Publication
Learning Outcomes (not more than 100 words)	After completing the programme the student will be able to: • Explain core ethical theories and apply them to Business dilemmas. • Identify and assess Corporate Governance structure & practice followed. • Able to analyze real-world case studies of Ethical & Governance challenges of Business.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Corporate Reporting Practices				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To understand the financial reporting framework. 2. To develop the skills to analyze and interpret Financial reporting. 3. To apply Corporate Reporting Standards to real- world scenarios, ensuring compliance and transparency.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hr. of Teaching
I	Accounting & Financial Reporting: Concept of Accounting Financial Reporting; Objectives and Requirement of Financial Reports; Users of Accounting Financial Reporting; Qualitative Characteristics of Accounting Financial Reporting Information Significance of Company Annual Report; Benefits of Accounting Financial Reporting; Disclosure Requirements; Accounting Financial Reporting Practices in India.				15
II	Corporate Social Reporting : Concept and Objectives of Social Responsibility; Area of Corporate Social Performance; Approaches to Corporate Social Accounting and Reporting; Relationship between Human Resource Accounting and Corporate Social Reporting; Corporate Social Audit; Corporate Social Reporting Practices in India.				15
III	Segment Reporting : Meaning and Need of Segment Reporting; Benefits of Segment Reporting; Requirements of Companies Act, 1956; Accounting Standard-17 on Segment Accounting Policies; Bases of Segmentation; Identifying Reportable Segments; Types of Disclosure in each Segment; Criticisms of Segment Reporting; Segment Disclosure in India.				15
IV	Contemporary Issues in Corporate Reporting : Value-added Reporting; Environmental Reporting; Human Resource Reporting; Interim Reporting ; Corporate Governance Reporting : Concept, Objectives and Elements of Good Corporate Governance; Compliance Requirements under Listing Agreements; Companies Act, 1956; Accounting Standards and Committee Reports; Corporate Governance Reporting Practices in India.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Dr. A.S. Gurudath, Mr. Saiprasad D., and P. V. Padmaja, "Corporate Reporting Practices", Himalaya Publishing House. 2. Prof. Jawaharlal, "Corporate Reporting Practices", Taxmann. 3. Ashish K. Bhattacharya, "Corporate Reporting Practices and Analysis", PHI Learning Private Limited. 4. Prasanna Chandra, "Corporate Valuation: Text and Cases", McGraw Hill Education. 5. V.K. Vasal, "Corporate Reporting in India", New Century Publications.
Learning Outcomes (not more than 100 words)	1. Develop a comprehensive understanding of financial reporting frameworks and standards. 2. Acquire the ability to critically analyze and interpret financial information from various sources. 3. Apply financial reporting principles to real-world business scenarios, ensuring compliance and transparency. 4. Demonstrate the capacity to communicate financial information effectively to diverse stakeholders.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Financial Services			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To apprehend the students with the basic understanding of different aspects related to Investment/ Merchant Banking. 2. To provide an understanding of the tools used in Investment Banking. 3. To delve into the practical aspects of Issue management. 4. To precisely know the important topics related to Financial Services such as Factoring, Leasing, Venture Capital and Credit Rating.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Investment Banking: Evolution and Overview of Investment Banking/Merchant Banking, Definition and Features, Recent Changes and Development in Investment Banking, Functions of Investment/Merchant Banking, Organisational Structure, SEBI Guidelines for Merchant Bankers, Problems of Merchant Banking, Relevant Case Studies.			15
II	Issue Management: Types of Issues: Public issues, Right Issues and Private Placements and SEBI Guidelines related to these issues, Pricing of Securities: Fixed Price Method and Book Building Method, Different Stages in an IPO, Role & Functions of Investment banker as Issue manager; Underwriting – Underwriting commission, Post issue work & obligations, Disclosure and investor protection guidelines 2000.			15
III	Leasing: Meaning; Steps in Leasing; Types of Lease; Advantages and Disadvantages of Leasing ; Leasing and Hire-purchase; Legal Aspects of Leasing. Venture Capital: Meaning, Features, Scope and Significance; Venture Capital Guidelines; Methods of Venture Financing; Indian Venture Capital Scenario. Factoring and Forfeiting: Factoring-Meaning; Modus Operadi; Terms and Conditions; Functions; Types of Factoring; Factoring in India; Forfeiting – Definition, Working of Forfeiting; Factoring Vs. Forfeiting.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Credit Rating : Meaning and Functions; Significance. Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India; Stock Broking: Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading; Depository Services - Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations.	15
Texts/ References	1. <u>Investment Banking</u> – Theory, Governance and Services-Vishwanath Murthy, Himalaya Publication. 2. Indian financial system. New Delhi, H. R. Machiraju, Vikas Publication House 3. Financial Services, M. Y. Khan , McGraw Hill 4. Financial Markets, Institutions and Services, C. Sharma, SBPD Publications. 5. The practitioner’s guide to Investment Banking, Mergers & Acquisitions, Corporate Finance, J. J Castillo & P. J. Mcaniff, Circinus Business Press. 6. Financial services, M. Y. Khan, McGraw Hill Education. 7. Merchant Banking and Financial Services, Dr. S. Gurusamy, McGraw Hill Education 8. MERCHANT BANKING AND FINANCIAL SERVICES DR. K. RAVICHANDRAN Himalaya Publishing House 9. Merchant Banking IX by NISM, Taxmann Publications (P) Ltd. Top of Form 10. Website of SEBI and RBI	
Learning Outcomes (not more than 100 words)	1. To familiarize students with the concept of Investment Banking /Merchant Banking and issues related to it. 2. Inculcate knowledge on Issue management and develop the practical aspects of it. 3. Enable to identify credit rating agencies and role of Depository Services. 4. Develop deep knowledge on topics such as Venture Capital, Factoring and Forfeiting.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Customer Relationship Management				
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To explore the science behind CRM and the effectiveness of various CRM techniques. 2. To explain the concepts, metrics, and techniques that forms the backbone of CRM activities. 3. To understand the potential for the growth of CRM as the dominant form of marketing strategy.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hours of teaching for each unit.				
Units	Course Content				Hr. of Teaching
I	Introduction: Theoretical perspective of Business Relationship. Customer Relationship Management (CRM) – Evolution and Schools of thoughts. Concept, Objectives and Significance. CRM as a business strategy. Elements of CRM. CRM processes and systems. Stakeholders in CRM. Factors Responsible for Growth of CRM. Transaction Marketing Vs. Relationship Marketing. Digital marketing for CRM.				15
II	Analytical and Operational CRM: Relationship data management – customer identification, expanding customer database, customer profiling. Customer data analysis and data mining. Customer segmentation and targeting. Call center management – concept, human resource planning, capacity planning. Service Quality and its measurement scale (SERVQUAL Scale). Campaign Management – Overview, Planning and Development, Execution, Analysis and Control, Feedback.				15
III	Customer Acquisition, Retention and Regaining: Customer Acquisition and Essentials of Effective Acquisition. Concept and Significance of Customer Retention. Stages of Retention in Customer Life Cycle. Retention Process. Customer Retention Plans. Nature and Significance of Customer Regaining Strategy. Regaining Strategies. Factors Affecting Regaining Strategy.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Customer Lifetime Value, Satisfaction and Loyalty: Customer Lifetime Value – concept and significance. Customer Satisfaction – Nature, Role and Aspects. Measurement of Customer Satisfaction. Concept and Significance of Customer Loyalty. Dimensions of Customer Loyalty. Factors Influencing Customer Loyalty. Customer Loyalty Ladder. Process of Developing Loyalty Strategy. Complaint Management - Reasons, Classification and Advantages of Complaints and Complaint Management System.	15
Texts / References	1. Customer Relationship Management: Concepts and Technologies - Francis Buttle and Stan Maklan 2. Customer Relationship Management Concept, Strategy and Tools – V. Kumar and Werner Reinartz 3. Customer Relationship Management – Ed. Peelen 4. Customer Relationship Management: Emerging Concepts, Tools and Applications - Jagdish N Sheth, Parvatiyar Atul and G Shainesh 5. Customer Relationship Management: Concepts and Cases – Alok Kumar Rai 6. Customer Relationship Management: Integrating Marketing Strategy and Information Technology – William G. Zikmund, Raymond McLeod Jr. and Faye W. Gilbert 7. Customer Relationship Management- An Indian Perspective – Mukesh Chaturvedi, and Abinav Chaturvedi	
Learning Outcomes (not more than 100 words)	1. Apply the concept and techniques of CRM in marketing practices for business. 2. Implement various technological tools for data mining and customer data analysis. 3. Understand the techniques of customer acquisition, retention and regaining. 4. Knowledge of customer value, loyalty and satisfaction that boosts business.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Organization Theory				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² &Hours of Teaching		Theory	Practical	Cumulative	
	Credits	04	-	04	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	To develop an understanding of the various schools of organisations and gain an insight into organisational culture, organisational conflict, organisational change and organisational development.				
Course Content	The course content be divided into a minimum of 3 Units to a maximum of 5 units along with a defined hour of teaching for each unit.				
Units	Course Content				Hr. of Teaching
I	Theories of Organisation and Organisational Goals : Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories- Human Relations and Behavioral Science; Modern Theories -System, Contingency and Quantitative; Organisational Goals- Importance, Process of formulation, Goal Displacement, Goal Succession and Goal Distortion, Integration of Organisational and Individual Goal.				15
II	Organisational Culture and Conflict : Organisational Culture – Impact of Organisational Culture; Socio-Cultural Features of India and Its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts- Individual Group and Organisational; Measures to Minimise Conflict.				15
III	Organisational Change: Managing Change-Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents.				15
IV	Organisational Development : Meaning and Nature; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness- Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Robbins, "Organization Theory", Pearson Publication, 2016. 2. Dr. K Meenatchi Somasundari, "Organisation Theory and Development", Shanlax Publication, 2022. 3. Gareth R Jones, "Organisational Theory Design and Change", Pearson Publication 2023. 4. Gibson Burrell, "Organisational Theory", Routledge, 2024. 5. Robbins, S. P/ Judge, T. A/ Sanghi, S., Organisational Behavior, Pearson Publication, 2022. 6. Aswathappa, K., Organisational Behaviour– Text and Problem, Himalaya Publication, 2017. 7. Pardeshi, P. C., Organisational Behaviour& Principles & Practice of Management, Nirali Publication 8. Rosy Joshi, Organisational Behavior, Kalyani Publications 9. Kinicki Kreitner, Organisational Behavior: Concepts, Skills, and Practices, Irwin Professional Pub. 10. Luthans Fred, Organisational Behaviour, Tata Mc Graw Hill, 2010. 11. Greenberg Jerald and Baron Robert A.: Behaviour in Organization Understanding and Managing Human side of work, Prentice Hall of India.
Learning Outcomes (not more than 100 words)	After completion of the course, students will be able to 1. Identify various organizational theories. 2. Develop an understanding of various organisational cultures, conflicts and the intervention needed for the organisational development.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	NEW VENTURE CREATION AND STARTUP MANAGEMENT				
Category of Course ¹	Major/ Minor/ Minor (Vocational)/SEC /AEC/VAC/MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To make students understand the nagging problems of Poverty, Unemployment, and Inequality in India. 2. To make students understand the transformational force of Entrepreneurship. 3. To acquaint students with the present Scenario of new venture and startup creation in India. 4. To enable students to understand the determinants of new venture creation. 5. To make students understand the strategic issues of managing new Ventures and Startups.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction: Indian Economy- The Nagging Problems of Poverty, Unemployment, and Inequality; Entrepreneurship as a Transformational Force- The Global Experience; Entrepreneurial Transformations and Consequences, Present Scenario of New Venture and Startup Creation in India.				15
II	New Venture and Startup Creation in India: Business Opportunity; Identifying and Developing a Business Idea; Entrepreneurial Process; Timmons Model of Entrepreneurial Process; Entrepreneurial Leadership- Change, Adaptability, Locus of Control, Aggression, Creativity and Innovation; Opportunity Obsession; Entrepreneurial Leadership and Corporate Entrepreneurship; Apprenticeship and New Venture Creation.				15
III	Determinants of New Venture Creation in India: Economic Determinants- Drag from the Pre-Independence Period, Emergence of Indian Economic Philosophy and Economic System; Current Economic Policies Regulating New Ventures and Startups; Politico-Legal Determinants- Indian Constitution, Political System in India, Indian Polity and Political Instability; Socio-Cultural Determinants- Caste System in India, Socio-Economic Stratification, Culture and Social Values in India; Religion and Religious Philosophy.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Managing New Ventures and Startups- Strategic Issues: Promotional Issues; Financing Issues; Support and Sustainability Issues; Growth and Maturity Issues; Cashing and Milking Issues; Rehabilitation and Harvesting Issues.	15
Texts / References	1. Entrepreneurship- New Venture Creation, David H. Holt, EEE, PHI. 2. Entrepreneurship, Robert D. Hisrich and Michael P. Peters 3. Entrepreneurship, B. K. Singh, Wisdom Publication 4. Entrepreneur's Toolkit- Tools and Techniques to Launch and Grow Your New Business, Horward Business Essentials, HBS Press. 5. Startup: A Step-by-step Guide to Turn a Good Idea Into a Great Business (How to Setup a Business System That Generates Revenue), By Judy Peachey. 6. New Venture Creation and Startups, Arati Outurkar and Jyoti Joshi, Nirali Prakashan 7. New Venture Creation: Entrepreneurship for the 21st Century, Robert J. Adams and Stephen Spinelli, McGrawHill, Irwin. 8. Startup Finance 360° - Founder's Guide to Startup Finance, Funding, Valuation, Financial Management, and Entrepreneurial Success Strategies for Indian Startups, Rahul Saria and Zebra Learn. 9. Innovation and Entrepreneurship, Peter F. Drucker, Butterworth-Heinmann, Imprint of ELSEVIER	
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. The takers of this course be able to understand the nagging problems of Poverty, Unemployment, and Inequality in India. 2. The takers of this course be able to understand the transformational force of entrepreneurship and new venture creation. 3. The takers of this course be able to appreciate the present scenario of new venture and startup creation in India. 4. The takers of this course be able to understand the determinants of new venture creation and the strategic issues of promoting and managing the new ventures and startups.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	GST and Customs Duty				
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To provide students with a working knowledge of principles and provisions of GST and Customs Law. 2. To understand the conceptual framework and assessment of GST. 3. To gain a comprehensive understanding of customs duties and its computation.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Basics of Goods and Services Tax (GST): Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; interstate supply and intra state supply; Levy and collection of CGST and IGST; Place of Supply; Time and value of supply; Input Tax credit.				15
II	Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic waybill; Provisions related to Job Work; Provisions related to electronic commerce; Administration of GST: Assessment and audit; Inspection, search, seizure and arrest; Offences and Penalties; Appeals and Revision Returns under GST.				15
III	Assessment of GST: Computation of GST on supplies, levy of taxes on composite and mixed supply; value of taxable supply: Payment of taxes under CGST and SGST; Refund of tax under GST; GST Portal: Introduction; GST ecosystem; GST Suvidha provider.				15
IV	Customs Duty: Regulatory framework of Customs Act; Customs Authorities and their powers; Penalties and prosecution; Types of customs duty; Valuation of Goods and computation of customs duty; Levy and exemptions from customs duty.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Ahuja, Girish, Gupta Ravi, GST & Customs Law. 2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press. 3. Bansal, K. M., GST & Customs Law, Taxmann Publication. 4. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxmann Publications. 5. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017. 6. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage. 7. Singhania V. K, GST & Customs Lax, Taxmann Publication. 8. Sisodia Pushpendra, GST Law, Bharat Law House.
Learning Outcomes (not more than 100 words)	1. Imparting knowledge of principles and provisions of GST and Customs Law. 2. Enabling the students to apply the practical application of GST and Customs Law. 3. Providing theoretical knowledge regarding payments of taxes and its various mode, refund, return filling, accounts and records. 4. Developing theoretical skill in assessment under GST, tax liability, demand, audit and E-way billing.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Advanced Auditing			
Category of Course ¹	Major / Minor (Elective) / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	- To make the learner aware about provisions of Company audit. - To know the audit of different types of organizations.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.	15		
II	Company Audit: Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Members of Stock Exchange.	15		
III	Cost Audit : Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report, Audit of Mutual Fund Companies, Environmental Audit.	15		
IV	Management Audit : Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions –	15		

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

	Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.	
Texts / References	1. Thomas R. Work: Accounting Auditing Research And Database. 2. Taxmann's: Auditing & Professional Ethics. 3. Cost Audit and Management Audit — D. Dutta Chowdhury Publication Central Publication, Calcutta. 4. Cost audit and Management Audit — V. K. Saxena and C. D. Vashistha, Sultan Chand and Sons, Delhi. 5. Cost Audit and Management Audit — N.P. Agarwal. 6. The Management Audit — P. William, Leonar.	
Learning Outcomes (not more than 100 words)	1. Understand various provisions of Company audit and audit reports. 2. Get knowledge of audits of various forms of organizations. 3. Gain awareness about audit under different laws.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Managerial Accounting			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. This course aims to acquaint the students with different measures of Financial Performance and analytical models. 2. To develop the skills to prepare reports for different levels of Management.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction: Generally Accepted Accounting Principles; Managerial Accounting– Meaning, definition, nature and scope of Management Accounting; Distinction with Financial Accounting; Controllership Functions; Users of Financial Information.	15		
II	Measures of Financial performance and Analytical Models: Concept of Value Based Measures; Value Based Measures Vs. Traditional Measures of Financial Performance; Economic Value Added; Market Value Added and Shareholders Value Added; Tobin's Q; Analytical Models- Du-Pont Model, Bankruptcy Model, Liquidity Model, CAMELS- Capital Adequacy, Asset Quality, Management Capability, Earnings Sufficiency, Liquidity and Sensitivity to Market Risk Model.	15		
III	Price Level Changes Accounting: Concept, Significance and Features of Price Level Changes Accounting; Methods of Price Level Changes Accounting – Current Purchasing Power Method, Replacement Cost Accounting Method, Current Value accounting Method and Current Cost Accounting Method; Practical Difficulties in Price Level Changes Accounting ; Merits and Limitations of Price Level Changes Accounting.	15		

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Reporting to Management: Concept of Management Reporting; Objectives of Reporting ; Reporting Needs at Different Managerial Levels; Reporting Architecture; Types of Reports; Modes of Reporting ;Essentials of Successful Reporting, Corporate Reporting.	15
Texts / References	1. Drury, Colin, Management Accounting and Control, Thomson Learning. 2. Khan and Jain, Management Accounting, Tata McGraw Hill. 3. Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd. 4. Kaplan, Atkinson and Young, Management Accounting, Pearson Education. 5. Kaplan, Atkinson, Advanced Management Accounting, Pearson Education. 6. Anthony, Robert N., and Vijay, Management Control System, McGraw Hill.	
Learning Outcomes (not more than 100 words)	1. Identify the conventions and doctrines of Managerial Accounting and other 2. Generally Accepted Principles which may be applied in the current business world. 3. Identify major contemporary issues in Managerial Accounting. 4. The implementation of Price Level Changes accounting Methods in Companies.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Managerial Economics				
Category of Course ¹	Major/Minor/Minor(Vocational)/SEC/AEC/VAC/MD/Internship/Dissertation(Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. Aim to equip the learner with knowledge of Managerial Economics. 2. Help them to understand the concept and complication of topics such as demand forecasting and consumer surplus. 3. Understand the important theories of rent, wages, interest, and profit. 4. To simplify the knowledge of Managerial Economics and its relevance.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction to Managerial Economics & Demand Analysis: Concept, Characteristics, Fundamental Principles of Managerial Economics: Opportunity Cost Principle, Marginal or Incremental Principle, Principle of Time Perspective, Principle of Discounting, Equi- Marginal Principle, Objectives of Business Firm: Profit Maximization, Wealth Maximization, Sales Maximization, Individual and Market Demand Functions, Demand Distinctions, Law of Demand- Price, Income, and Substitution Effects, Exceptions to the Law of Demand, Demand Forecasting: Methods, Steps involved and Factors affecting, Criteria for Ideal Demand Forecasting Methods, Demand Forecasting methods for New Products.				15
II	Indifference Curve & Revealed Preference Theory: History, Meaning, Assumptions, Characteristics, Importance, and Limitations of Indifference Curve, Indifference Schedule, Curve and Map, Marginal Rate of Substitution, Indifference Curve Slope and MRS, Law of Diminishing Marginal Rate of Substitution, Budget Line or Price Line, Revealed Preference Theory and Revenue Analysis: Concept and Critical Appraisal of Revealed Preference Theory, Concept of Revenue, Total Revenue, Average Revenue, Marginal Revenue, Relationship between Average Revenue and Marginal Revenue, Comparative study of Revenues of different Markets.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

III	Theories of Distribution: Classical Theory, Marginal Productivity Theory, Modern Theory, Theories of Rent: Ricardian Theory and Modern Theory of Rent, Theories of Wages: Classical Theory and Modern Theory of Wages, Theories of Interest: Classical Theory, Neo-Classical Theory, Keynesian Liquidity Preference Theory, and Modern Theory of Interest, Theories of Profit: Rent, Wage, Marginal Productivity, Uncertainty, Dynamic, Innovation Theory and Demand and Supply Theory of Profit	15
IV	Theory of Cost: Implications of Costs- Real, Alternative and Money Costs; Cost Distributions and Functions; Cost Behavior in Short- Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs- Average Fixed and Average Variable Costs, Economic and Accounting Cost, Private and Social Cost.	15
Texts /References	1. H.K Singh, Business Economics, Navyug Publications. 2. Shantanu Saurabh and H.K Singh, Business & Managerial Economics. 3. Suomyen Sikdar. Principles of Macro Economics, OUP India. 4. John Sloman and Mark Sutcliffe, Economics for Business, Financial Times Management. 5. D.M Mithani, Managerial Economics, Himalaya Publishing House. 6. D.N Dwivedi, Managerial Economics, S Chand And Company Ltd; 9th edition. 7. E. Narayanan Nadar, S. Vijayan, Managerial Economics, PHI Learning Private Limited. 8. R.L Varshney, K.L Maheswari, Managerial Economics, Sultan Chand & Sons. 9. D.M. Mithani, Managerial Economics Theory and Applications, Himalaya Publishing House. 10. https://onlinecourses.swayam2.ac.in/ini24_cm04/preview	
Learning Outcomes (not more than 100 words)	After completing the programme the student will be able to: • The students will be equipped with knowledge and understanding of Managerial Economics. • Understanding of critical market topics such as demand forecasting, revenue analysis, etc. • Critical evaluation of different relevant theories related to rent, wage, interest, and profit. • Proper understanding of important topics of Managerial Economics such as Revealed Preference Theory and Revenue Analysis.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of COMMERCE

Course Title	Business Research Methods		
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)		
Credits ² & Hours of Teaching		Theory	Practical
	Credits	4	-
	Hour of Teaching (Total)	60	-
Course Objectives (not more than 100 words)	1. To impart knowledge about the research process, enabling students to conduct and understand business research. 2. To provide students with a decision-making foundation for making sound managerial decisions. 3. To develop core competencies in students, preparing them to become effective managers in the future.		
Course Content	The course content will be divided into a minimum of 3 to a maximum of 5 units, with a defined hour of teaching for each unit.		
Units	Course Content	Hrs. of Teaching	
I	Fundamentals of Business Research: Meaning and Objectives of Research; Types of Research; Research Approaches; Process of Conducting Research; Selection and Formulation of a Research Problem. Hypothesis: Meaning; Types of Hypotheses; Formulation of Hypotheses; Use of Hypotheses in Business Research.	15	
II	Research Design: Meaning and Concept of Research Design; Types of Research Designs: Exploratory, Descriptive, Experimental Designs; Case Study. Measurement of Variables: Operational Definitions and Scales; Types of Measurement Scales; Reliability and Validity of Research Instrument.	15	
III	Sampling and Data Collection: Meaning and Characteristics of Sample; Principles of Sampling; Types of Sampling; Process of Sampling. Data Collection: Sources of Data; Data Collection Methods; Interviews; Surveys; Questionnaire Method: Definition; Types of Questionnaires, Types of Questions, Use of Scales, Guidelines for Construction of Questionnaire.	15	

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Interpretation and Report Writing: Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.	15
Texts / References	1. Donald R Cooper and Pamela S Schindler, Business Research Methods, 9th Edition, Tata McGraw Hill Publishing Company Limited. 2. Wilkinson & Bhandarkar, Methodology and Techniques of Social Science Research, Himalaya Publishing House. 3. Spiegel, M.R., An Introduction to Management for Business Analysis, McGraw Hill 4. Michael, V. P., Research Methodology in Management, Himalaya Publishing House. 5. Deepak Kumar Bhattacharya, Research Methodology, Excel Books. 6. Deepak Chawla & Neena Sondhi, Research Methodology (Concepts and Cases), Vikas publishing. 7. Alan Broman, Emma Bell, Business Research Methods, 3rd Edition, Oxford University. 8. Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners.	
Learning Outcomes (not more than 100 words)	1. Create Awareness about how to carry on research in business. 2. Provide Knowledge about framing a Research Design and Collection of Data. 3. Give Knowledge about Report Writing under different situations.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of Different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Accounting For Planning And Control			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching				
		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. Understand and apply Cost concepts and Cost Behavior patterns. 2. Develop and manage Budgets and Forecasts. 3. Analyze variances between budgeted and actual performance. 4. Utilize Accounting Information for effective decision-making and control. 5. Implement performance measurement and control systems in various organizational settings.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction to Accounting for Planning & Control: Concept of Management Accounting, Overview of managerial accounting vs. financial accounting, Role of accounting information in planning and control, Introduction to cost concepts: fixed, variable and semi variable cost. Accounting information and decision making.			15
II	Cost Behavior and Cost-Volume-Profit Analysis: Understanding cost behavior patterns, Cost-volume-profit (CVP) analysis, Break-even analysis and Margin of Safety. Break-even Analysis: Assumptions and Limitations; Break-even Chart; Practical Application of Break-even Analysis, Margin of Safety. Transfer Pricing: Concept; Objectives; requisites; Methods of Transfer Pricing; Transfer Pricing in Multinational Companies.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

III	Budgeting and Budgetary Decisions : Types of budgets: static vs. flexible budgets, Budgeting process and techniques, Developing sales, production and expense budgets, Preparing operating and cash budget, Forecasting techniques and their applications. Budgetary Control : Budget and Budgetary Control; Essentials for Effective Budgeting; objectives, merits and limitations; Advantages; Types of Budgets; Flexible Vs Fixed Budgeting and Zero –base Budgeting.	15
IV	Performance and Standard costing decisions: Performance Indicators (KPIs) and performance metrics, Balanced Scorecard and other performance measurement frameworks, Benchmarking and goal setting , Standard costing and cost control methods, variance analysis. Activity-Based Costing(ABC), Cost management strategies and techniques	15
Texts / References	1. Garrison, Noreen, and Brewer “Managerial Accounting” McGraw Hill 2. Horngren, Datar, and Rajan.“Cost Accounting: A Managerial Emphasis” Pearson. 3. Kaplan, and Young “Management Accounting: Principles and Applications” 4. Atkinson, Pearson Education (Singapore), Indian Branch. 5. Arthur J. Keown Financial Management: Principles and Applications: International Edition, Pearson. 6. David Otley and Kenneth Merchant Clive Emmanuel, Accounting for Management Control, Springer. 7. BANERJEE ,BHABATOSH. FINANCIAL POLICY AND MANAGEMENT 8. ACCOUNTING, Publisher: PHI Learning Pvt. Ltd. 9. Pillai RSN , Bagavathi, Management Accounting, Publisher: S. Chand Limited. 10.Maheshwari, S. N. A Textbook of Accounting for Management, Vikas Publishing House PVT Ltd. 11.Pandikumar .M P Management Accounting. Excel Book Depo, New Delhi. 12.Gupta ,Ambrish Financial Accounting for Management: An Analytical Perspective, Pearson Education India. 13.Singh, S.K. and Gupta, Lovleen Management Accounting: Theory and Practice. 14.A.K. Publications. New Delhi. 15.Tulsian, P. C. & Tulsian, B. Advanced Management Accounting. S.Chand, New Delhi. 16.Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co. 17.Singh, S. Management Accounting. PHI Learning Pvt. Limited, New Delhi.	
Learning Outcomes (not more than 100 words)	1. This course explores the role of accounting information in managerial planning, control and decision-making processes. 2. Emphasis will be placed on the use of accounting data for planning, budgeting, performance evaluation and control mechanisms. 3. Students will gain practical skills in developing and analyzing budgets, variance analysis and performance measurement techniques.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of Different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Risk Management and Financial Derivatives			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/ Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To understand the concept of risk and its variants. 2. To study about different types of financial derivatives. 3. To get an exposure to use of financial derivatives in managing risk.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction to Risk: Concept of Uncertainty and Risk; Risk-Return Trade-off; Systematic and Non-Systematic Risks; Components of Systematic Risks-Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk and Purchasing Power Risk; Business and Financial Risk; Systemic Risk	15		
II	Conceptual Framework of Derivatives: Concept and Significance of Financial Derivatives; Types of Derivatives; Exchange Traded Markets; Over-The-Counter Markets; Types of Traders-Hedgers, Speculators and Arbitrageurs; Derivatives Market in India; SEBI Guideline on Derivatives Trading in India.	15		

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

III	Forwards and Futures: Forward Contracts; Forward Prices and Spot Prices; Mechanics of Futures Markets-Convergence of Futures Price to Spot Price and Settlement of Futures Contract; Types of Orders; Forward Vs. Futures Contracts; Hedging Strategies Using Futures.	15
IV	Options and Swaps: Types of Options; Option Positions; Option price; Factors affecting Stock Option Price; Black-Scholes Option Pricing Model and Binomial Option Pricing Model; Trading Strategies Involving Options. Concept of Swaps; Mechanics of Interest Rate Swaps; Valuation of Interest Rate Swaps; Currency Swaps; Valuation of Currency Swaps.	15
Texts / References	1. Gupta, S. L., Financial Derivatives, Prentice Hall, New Delhi. 2. Parasuraman, N. R., Fundamentals of Financial Derivatives, Wiley India. 3. Chance, Don M, An Introduction to Derivatives, Dryden Press, International Edition. 4. Das, Satyajit, Swap & Derivative Financing, Probus. 5. Hull, J., Options, Futures and other Derivatives, Prentice Hall, New Delhi. 6. Kolb, Robert W, Understanding Futures Markets, Prentice Hall Inc., New Delhi. 7. Kolb, Robert, Financial Derivatives, New York Institute of Finance, New York. 8. Report of Prof. L.C. Gupta Committee on Derivatives Trading. 9. Report of Prof. J.C. Verma Committee Report on Derivatives Trading	
Learning Outcomes (not more than 100 words)	1. Able to explain different risks related to financial decisions. 2. Management of risk through application of Derivatives. 3. Formulation of different strategies using Financial Derivatives.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Consumer Behavior			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching				
		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	• To understand the conceptual framework of Consumer Behavior and its Models. • To acquaint oneself with various Theories of Motivation, Learning and Attitude. • To understand the role of Social and Cultural setting in Consumer Behavior.			
Course Content	The course content is divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs.of Teaching
I	Introduction to Consumer Behaviour : Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour. Factors Affecting Consumer Behavior. Individual Consumer – Features of Individual Consumers. Consumer Decision-making Process. Consumer Behaviour Models – Traditional (Economic, Learning, Psychoanalytic and Sociological Models) and Contemporary (Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying). Consumer Research			15
II	Consumer Motivation and Personality: Motivation– Concept of Motivation, Needs and Goals. Dynamic Nature of Motivation. Hierarchy of Needs. A Trio of Needs. Major Aspects of Motivation Research. Personality – Concept and Characteristics. Stages in the Development of Personality. Self and Self-image.			15
III	Consumer Perception, Learning and Attitude : Concept and Elements of Perception. Factors Influencing Perception. Dynamics of Perception. Consumer Imagery. Learning – Concept, Process and Theories. Attitude- Concept and Characteristics, Factors Involved in Attitude Formation, Models of Attitude, Cognitive Dissonance and Attribution Theories.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Consumer in Social and Cultural Settings : Reference Groups. Family Influences and Life Cycle. Social Class and its Measurement. Cultural Influence on Consumer Behaviour. Subcultures and Consumer Behaviour. Diffusion of Innovation- Definition of innovation, Product characteristics influencing diffusion, Resistance to innovation, Adoption process.	15
Texts References	/ - Schiffman, L.G., Wisenblit, J. and Kumar, S. R. (2018) Consumer Behaviour, - Pearson Education - Solomon, M.R. and Panda, T.K. (2020). Consumer Behaviour, Pearson Education. - Mothersbaugh, D.L., et al (2022). Consumer Behavior: Building Marketing Strategy. McGraw Hill. - Batra, S.K. & Kazmi, S.S.H. (2018). Consumer Behaviour: Text and Cases. Excel - Books. - Majumdar, R. (2011) Consumer Behaviour, Prentice Hall of India. - Sharma, D. and Sheth, J. N. (2015) Consumer Behavior: A Managerial Perspective. - Cengage Learning.	
Learning Outcomes (not more than 100 words)	- Understand the fundamental concepts and theories of Consumer Behaviour. - Gain insight about the factors that influence Consumer Behavior and their decision-making. - Apply consumer behavior theories to consumer research and marketing. - Strategies in contemporary business scenario.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Indian Labour Codes			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To provide an overview of the constitutional framework for the formulation of Labor Legislation. 2. To enhance the student understands of the process of Labour reforms in India. 3. To discuss the key features of four Labour codes in India. 4. To understand the implication of these codes on the Labour market.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Code on Wages, 2019: Consolidation of previous Acts, Constitutional framework, Main provisions and latest amendments of the Payment of Wages Act, 1936, the Minimum Wages Act, 1948, The Payment of Bonus Act, 1965 and the Equal Remuneration Act, 1976.			15
II	Code on Social Security, 2020: Consolidation of various laws in the Code on Social Security; Main provisions and latest amendments of the Employees' State Insurance Act, 1948, the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Maternity Benefit Act, 1961, the Payment of Gratuity Act, 1972, the Unorganised Workers' Social Security Act, 2008.			15
III	Code on Occupational Safety, Health and Working Conditions, 2020: Main provisions and amendments of the Factories Act, 1948, the Motor Transport Workers Act, 1961, the Contract Labour (Regulation and Abolition) Act, 1970.			15
IV	Code on Industrial Relations, 2020: Section-wise comparison between I.R. Code and earlier Acts. Main provisions and the amendments of the Industrial Disputes Act, 1947, the Trade Unions Act, 1926 and the Industrial Employment (Standing Orders) Act, 1946.			15

¹ SEC - Skill Enhancement Course; AEC - Ability Enhancement Course; VAC - Value Added Course; MD - Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Labour Law reforms in India (2021); Jeet Singh Mann, National Law University Delhi 2. New Labour & Industrial Laws with draft Rules, (2024); Taxmann Publications (P.) Ltd. 3. Industrial Relations, Trade Union and Labour Legislation (2017), P.R.N. Sinha, Indu Bala Sinha and Seema Priyadarashini Shekhar, Pearson Publications. 4. Labour legislation in India, (2021); Dr. O. P. Gupta, Dr. Vijay Gupta, SBPD Publishing House 5. Handbook of Labour and Industrial Law (2023) -20th edition, P.L. Malik, EBC Publication. 6. Industrial Relations and Labour laws (2022); S.C. Srivastava, Sultan Chand and Company Ltd. 7. New Labour and Industrial Code (2024); Professionals, New Delhi 8. Handbook on Labour Codes (2024), NASSCOM
Learning Outcomes (not more than 100 words)	1. The course will equip the students with the skill sets required by HR/IR professionals to effectively operate in the modern business world. 2. Understanding Labour Laws with managerial decision-making will be an advantage for the employment and management of workers in industrial establishments. 3. The students will be exposed to various IR situations and will learn extant laws that apply to a given set of contexts within the ecosystem of work. 4. The students will enhance their understanding of the functioning of Labour related departments of Government and Private sectors.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Investment Management				
Category of Course ¹	Major/Minor/Minor(Vocational)/SEC/AEC/VAC/MD/Internship/Dissertation(Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching(Total)	60	-	60	
Course Objectives (not more than 100 words)	1. Provide overview fundamentals of investment management, including investment characteristics, objectives and principles. 2. Provide a guide to the measurement and analysis of the risk of financial and non-financial investments 3. Students will understand the characteristics of different financial assets such as bonds, and stocks, and how to buy and sell these assets in financial markets.				
Course Content	The course content is divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Investment and Types of Analysis: Investment- Meaning, Objectives, and Elements- Return, Risk, and Time; Nature, Scope, and Approaches to Investment analysis; Security, Return, and Risk Analysis, Measurement of Return and Risk; Types of Investment- Financial and Non-Financial Investment; Sources of financial information				15
II	Fundamental and Technical Analysis: Fundamental Analysis- Economic Analysis, Industry Analysis, and Company Analysis; Technical analysis- Various prices and volume indicators, indices, and moving average; Interpretation of various types of trends and indices				15
III	Valuation of Securities: Valuation of Securities- Bonds, Debentures, Preference shares, Convertible Securities, Equity Shares, Options, and Futures				15
IV	Efficient Market Hypothesis and Portfolio Selection: Market Efficiency- Types, Significance, and Testing of different forms of Market Efficiency; Portfolio Selection- Traditional and Modern approaches; Portfolio revision and appraisal				15

¹ SEC– Skill Enhancement Course; AEC– Ability Enhancement Course; VAC–Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory)=15 Hours; 1 Credit (Practical)= 30 Hours

Texts /References	1. Investment Management, V.K. Bhalla, S. Chand Publications 2. Investment Analysis & Portfolio Management, P. Chandra, Tata McGraw-Hill 3. Investment Analysis and Portfolio Management, Prasanna Chandra, Mc Graw Hill 4. Investment Management: Security Analysis and Portfolio Management, S.K. Gupta and R.K. Sharma, Kalyani Publishers, Latest Edition: 2018. 5. A book on Investment Management by Preeti Singh, McGraw Hill Education, Latest Edition: 2017. 6. Investment Banking: Valuation, Leveraged Finance, and Mergers and Acquisitions, Joshua Pearl and Joshua Rosenbaum, Wiley, Latest Edition: 2021. 7. Investment Banking: A Guide to Underwriting and Advisory Services by Lawrence J. White, Published by Routledge, Latest Edition: 2020. 8. Investment Management, R.P. Rustagi, S.Chand, NewDelhi. 9. Investment Management, Yogesh Maheshwari, PHI Learning. 10. Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas Publishing House Pvt Ltd
Learning Outcomes (not more than 100 words)	After completing the programme the student will be able to: • To enable the students, to acquire an understanding of the concept and meaning of investment, the investment process, and risk associated with investment decisions. • To know how to apply different valuation models to evaluate fixed-income securities, stocks, and how to use different derivative securities to manage their investment risks • To understand the benefit of diversification in holding a portfolio of assets and the importance of the market portfolio.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	International Marketing			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching				
		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To understand the framework of international marketing. 2. To familiarize with the international marketing business environment and its impact on business decision making. 3. To acquaint oneself with international marketing mix decisions.			
Course Content	The course content is divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction to International Marketing : Nature and Significance of International Marketing. Benefits of International Marketing. Domestic Marketing Vs. International Marketing. International Marketing Task. Self-Reference Criterion and Ethnocentrism. Stages of International Marketing Involvement. Strategic Orientation. International Market Orientation – EPRG Framework. International Marketing Information System.			15
II	International Marketing Business Environment : Cultural Dynamics of Global Markets – Elements of Culture, Cultural Knowledge, Cultural Values, Linguistic Barrier, Cultural Change. Business Concepts in Global Marketing – Diverse Business Customs, Business Adaptation, Business Ethics. Political Dynamics – Stability in Government Policies, Political Risks of Global Business, Assessing and Reducing Political risks. International Legal Environment – Bases of Legal System, International Dispute Resolution.			15
III	International Products Decisions and Marketing Channels : International Market Segmentation and Targeting. Nature of Product. Product Mix Decisions. New Product Development for International Markets. Theory of International Product Life Cycle. Product Standardization Vs. Product Adaptation. Branding Decisions. Packaging Decisions. Channel of Distribution Structures. Distribution Patterns.			15

¹ SEC– Skill Enhancement Course; AEC– Ability Enhancement Course; VAC–Value Added Course; MD– Multidisciplinary Course

² 1 Credit (Theory)=15 Hours; 1 Credit (Practical)= 30 Hours

	Alternative Middleman Choices. Factors Affecting Choice of Channels. Locating, Selecting and Motivating Channel Members. International Physical Distribution.	
IV	International Pricing and Integrated Marketing Communication : Role of Price in International Marketing. Approaches to International Pricing. Price Escalation. Price Standardization. Factors Affecting International Pricing. Countertrade as a Pricing Tool. Dumping. Transfer Pricing Strategy. Concept and Importance of International Promotion. International Promotion Mix. International Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations.	15
Texts / References	1. Cateora, Philip R. John L. Graham : International Marketing (Tata McGraw-Hill) 2. Onkvisit, Sak & John J. Shaw : International Marketing : Analysis and Strategy (Pearson Education). 3. Albanm, Gerald, Eduih Duerr, and Jesper Strandshow : International Marketing and Export Management (Pearson Education). 4. Kotabe, M., Helsen, K. and Maheshwari, P.: International Marketing (Wiley) 5. Cherunilam, F.: International Marketing (Himalaya Publications) 6. Varshney & Bhattacharya: International Marketing Management (Sultan Chand & Sons) 7. Jain, S.C.: International Marketing Management (CBS Publishers).	
Learning Outcomes (not more than 100 words)	1. Students will be able to distinguish between the Domestic and International Marketing. 2. Gain knowledge about the various nuances of the International Marketing Business Environment. 3. Understand the decision making process in selecting various International Marketing Mix decisions.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Organizational Behaviour				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² &Hours of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To develop an understanding of the individuals and groups behavior inside organizations. 2. To enhance the skills in understanding and appreciating individuals, interpersonal, and group processes for increased effectiveness both within and outside of organizations.				
Course Content	The course content be divided into a minimum of 3 Units to a maximum of 5 units along with a defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Concept and Model of Organisational Behaviour: Meaning, Nature and Scope of Organizational Behaviour (OB), Evolution and Development of OB; Process and Models of Organizational Behaviour; Challenges and Opportunities of Organisational Behaviour, Contributing Disciplines to Organisational Behaviour.				1 5
II	Individual Behaviour: Personality: Meaning, Characteristics and Determinants of Personality, Stages in Development of Personality, Personality Traits, The Big Five Personality Dimensions. Perception: Meaning, Nature and Importance of Perception, Factors Influencing Perception, Perceptual Process, Perceptual Errors, Impression Management, Psychological Contract. Attitudes and Values: Meaning, Components and Types of Attitude, Functions of Attitude, Measurement of Attitude.				1 5
III	Group Behaviour: Transactional Analysis-Levels of Self Awareness; Ego States; LifePositions; Transactions; Stroking; Uses of T.A.; Meaning and Importance of Group Dynamics;				1 5

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

	Types of Group, Theories of Group Formation; Groups Vs. Teams; Group Development Stages. Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.	
IV	Motivation and Leadership: Process of Motivation; Theories of Motivation: Need Hierarchy Theory, Theory X and Theory Y, Two-Factor Theory, Alderney's ERG Theory, McClelland's Learned Need Theory, Victor Rooms Expectancy Theory, Stacy Adams Equity Theory. Leadership: Concept; Leadership Styles; Theories of Leadership - Trait Theories, Behavioural Theories, Contingency and Situational Theories, Leader- Member Exchange (LMX) Theory; Managerial Grid: Likert's four Systems of Leadership; Transactional and Transformational Leadership.	15
Texts / References	1. Robbins, S. P/ Judge, T. A/ Sanghi, S., Organizational Behavior, Pearson Publication, 2022. 2. Aswathappa, K., Organizational Behaviour– Text and Problem, Himalaya Publication, 2017. 3. Pardeshi, P. C., Organizational Behaviour & Principles & Practice of Management, Nirali Publication 4. Rosy Joshi, Organizational Behavior, Kalyani Publications 5. S. S. Khanka, Organisational Behaviour, S.Chand, 2007. 6. Kinicki Kreitner, Organizational Behavior: Concepts, Skills, and Practices, Irwin Professional Pub. 7. Luthans Fred, Organisational Behaviour, Tata Mc Graw Hill, 2010. 8. Singh Kavita, Organisational Behaviour, Pearson, 2015. 9. Greenberg Jerald and Baron Robert A.: Behaviour in Organization Understanding and Managing Human side of work, Prentice Hall of India.	
Learning Outcomes (not more than 100 words)	1. After completion of the course, students will be able to: 2. Identify and define organizational behavior concepts. 3. Explain how individual differences—such as personalities, perceptions, and attitudes and values employee performance. 4. Analyse motivation and leadership styles and determine their effectiveness in employee situations. 5. Develop an understanding of group behaviour and group dynamics.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Corporate Entrepreneurship			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To enable students to understand the concept of Corporate Entrepreneurship and its finer strategic nuances of change and survival with profit. 2. To enable students to understand the why of Corporate Entrepreneurship. 3. To enable students to understand the Corporate Entrepreneurial Process. 4. To enable students to understand the role of organizational culture in Corporate Entrepreneurship.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Concept of Corporate Entrepreneurship; Similarities and Difference between Entrepreneurship and Corporate Entrepreneurship; The Why of Corporate Entrepreneurship; Corporate Entrepreneurship Scenario in India. Corporate Entrepreneurial Process.			15
II	Change and Strategic Issues of Survival and Profit Changing Landscape of Business; Change and Forces of Change; Disruptive Change; Innovation and Shortening Product Lifecycle; Rising Competition; Integrating Entrepreneurship with Strategy- Technological Push and Marketing Pull Strategy; BCG Metrics; Gaining Competitive Advantage.			15
III	Developing Entrepreneurial Culture Organisational Culture; Types of Culture; Interrelationship Between Culture and Entrepreneurship; Developing Entrepreneurial Culture; Structuring an Entrepreneurial Organisation; Developing Intrapreneurial Team for Corporate Venturing.			15
IV	Strategy and Business Model Development Management Challenges; Resistance and Barriers to Developing an Entrepreneurial Structure; Strategic Planning; Identifying Core Competencies; Identifying Weaknesses and Growth Fetters; Developing Business Model; Corporate Venturing; Intrapreneurs; Developing Intrapreneurial Team; Facilitating Intrapreneurial Team; Corporate Turnaround and Transformation.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Corporate Entrepreneurship: Innovation and Strategy in Large Organizations, 2017, Paul Burns, Palgrave MacMillan; 3rd Ed. Edition, 2020. 2. Corporate Entrepreneurship- How to Create a Thriving Entrepreneurial Spirit Throughout Your Company, Robert D. Hisrich and Claudine Kearney, McGraw-Hill Companies. 3. Corporate Entrepreneurship Top Managers and New Business Creation, 2004, Vijay Sathe, Cambridge 4. Entrepreneurial Ecosystem Mechanisms (Foundations and Trends in Entrepreneurship), 2023, Bernd Wurth, Bernd Wurth, Erik Stam, Erik Stam, Ben Spiegel 5. Entrepreneurship in India (Routledge Studies in Entrepreneurship) 2021 Alexander Newman , Andrea North-Samardzic , , Madhura Bedarkar ,<u>Routledge</u>. 6. Entrepreneurship: Strategies and Resources; Marc J. Dollinger, Pearson Education.
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. The takers of this course be able to understand the concept of Corporate Entrepreneurship and the need for it. 2. The takers of this course be able to have a better understanding of corporate entrepreneurial process and finer strategic nuances of change and survival with profit. 3. The takers of this course be able to understand the role of organizational culture in Corporate Entrepreneurship.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Innovation and Innovative Work Behaviour			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To make students understand the concept of invention and innovation. 2. To make students appreciate the link between innovation and entrepreneurship. 3. To make students understand the why of innovation. 4. To make students understand the critical issues of change, creativity, competition, and innovation. 5. To make students understand the innovative work behaviour and innovative mindset.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Concept of Invention and Innovation; Innovation and Entrepreneurship; Tracing the History of Innovation; Why Innovation; Innovation, Intrapreneurship and Corporate Venturing.			15
II	Change, Creativity and Innovation Change; Identifying the Forces of Change; Implications of Change; Marketing Myopia; Changing Consumer Psychographics- Gen X to Gen Z; Creativity and Design Thinking; Innovation Process.			15
III	Competition Landscape and Strategic Issues Changing Landscape of Competition; Identifying the Driving Forces of Change in Competition; Developing a Competitive Position of Firms; Identifying the Strategic Move of Competitor Firms; Identifying the Key Success Factors.			15
IV	Innovative Work Behaviour: Concept of Innovative Work Behaviour; Making Organisation a Learning Organisation; Leading Organisation in Entrepreneurial Way; Developing Innovative Mindset of Employees.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Managing Innovation: Integrating Technological, Market and Organizational Change, 2005, Joe Tidd, John Bessant, Keith Pavitt, Wiley 2. Corporate Entrepreneurship: Innovation and Strategy in Large Organizations, 2017, Paul Burns, Palgrave MacMillan; 3rd Ed. Edition, 2020. 3. Corporate Entrepreneurship- How to Create a Thriving Entrepreneurial Spirit Throughout Your Company, Robert D. Hisrich and Claudine Kearney, McGraw-Hill Companies. 4. Corporate Entrepreneurship Top Managers and New Business Creation, 2004, Vijay Sathe, Cambridge 5. Innovation and Entrepreneurship; 2011, Peter F. Drucker, Elsevier 6. Entrepreneurship New Venture Creation, David H. Holt, 1999, PHI 7. Strategic Management, Gregory G Dess, Gerry McNamara, Allen B Eisner, and Seung-Hyun Lee, McGrawHill, 2021. 8. Entrepreneurship: Strategies and Resources; Marc J. Dollinger, Pearson Education.
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. The takers of this course be able to understand the concept of invention and innovation with a better understanding of the link between innovation and entrepreneurship. 2. The takers of this course be able to better understand the why of innovation. 3. The takers of this course be able to understand the critical issues of change, creativity, competition, and innovation. 4. The takers of this course be able to understand the innovative work behaviour and innovative mindset.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Strategic Management				
Category of Course ¹	Major/Minor/Minor(Vocational)/SEC/AEC/VAC/MD/Internship/Dissertation(Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching(Total)	60	-	60	
Course Objectives (not more than 100 words)	- To expose students to various perspectives and concepts in the field of Strategic Management. - The course would enable the students to understand the principles of strategy formulation, implementation, and control in organizations. - To help students develop skills for applying these concepts to the solution of business problems. - To help students master the analytical tools of strategic management.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Unit I- Strategy Concept of Strategy and Strategic Management; Importance and Process of Strategic Management, Levels of Strategy; Approaches to Strategic decision-making, Strategic Role of Board of Directors and Top Management, Strategic implications of social and ethical issues; Organizational Mission and Vision, Purpose, Objectives, and Goals.				15
II	Unit II- Environment Analysis Concept of Environment and its Components; Organizational Analysis; Industry Analysis, Competitors' Analysis, SWOT Analysis.				15
III	Unit III- Types of Strategies Grand strategies- Turnaround, Divestment, and Liquidation Strategies; Growth strategies- Merger, Take-over, and Joint Strategies; Functional strategies- Marketing, Production/Operations, and R&D plan and policies; Personnel and Functional Plans and policies.				15
IV	Unit IV- Strategy Review and Evaluation Concept of Strategic Implementation; Strategic Evaluation and Control- Concept; Measuring Performance, Corrective Action, Strategic Surveillance.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts /References	1. Strategic Management – Concepts and Cases, Fred R. David, 2010, PHI Learning, New Delhi 2. Strategic Management Michael Hitt, Ireland, Hoskission, 2010, Cengage Learning, New Delhi. 3. Strategic Management Text and, C.K. Sontakki Kalyani publishers, New Delhi 4. Business Policy: Strategic Management, LM Prasad, Sultan Chand & Sons, New Delhi 5. Strategic Planning Formulation for Corporate Strategy – By Namakumari and Ramaswami. 6. Strategic Management and Business Policy-By Azhar Kazmi 7. Cases in Strategic Management–By Buddhiraja S.B. and M.B. Athreya 8. Strategic Management–by Azhar Kazmi and Adela Kazami 9. Strategic Management: Formulation Implementation and Control By Pearce, J.A. & Robinson, R.B., McGrawHill Education. 10.Cases in Strategic Management–By Buddhiraja S.B. and M.B. Athreya,
Learning Outcomes (notmorethan100 words)	After completing the programme the student will be able to: 1. Understand the importance of the concept of strategic management and strategic implications in the organization. 2. Appraise the organizational environment to formulate the various strategies for the organization. 3. Design and execute appropriate strategic and operational evaluation and control techniques to get effective results in the organization.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Banking Laws and Insurance				
Category of Course ³	Major/Minor/Minor(Vocational)/SEC/AEC/VAC/MD/Internship/Dissertation(Tick any one of the above)				
Credits ⁴ & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To impart knowledge of Banking regulations & compliance requirements. 2. To familiarize students with key principles & practices of Banking Laws & Insurance contracts. 3. To analyze the application of legal principles to Banking & Insurance contracts & Transactions.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Banking system in India: Commercial Banks-Functions & Credit creation, The Banking Regulation Act 1949, RBI Act 1934 (Management and Functions), Working of RRB's and NABARD, Recent Amendments in Banking Sector, Innovative Banking Service- Universal Banking, Green Banking, Neo Banking.				15
II	Negotiable instruments laws and employment of Bank's Funds- Introduction and parties to negotiable instruments, negotiable discharge of parties, liability of banker, Banks and liquidity, loans and advances, purchase/discounting of bills of exchange, contracts of indemnity and guarantee, term loans, agriculture finance.				15
III	Insurance – Concept, Characteristics, Functions, and Fundamental Principles of Insurance, Reinsurance, Types of Insurance-Life Insurance; Nature, Importance, Principles and Procedure of Life Insurance, Kinds of Life Insurance Policies Marine Insurance; Meaning and significance, Essential Characteristics, Kinds of Marine Policies, Clauses in Marine Policies.				15
IV	Fire Insurance- Need, Types, Principles, Hazards in Fire Insurance, Protection, and Prevention; Conditions, Renewal, Assignment and Cancellation of a Fire Policy; Miscellaneous Insurance- Motor, Cattle, Crop and Health Insurance; Bancassurance and Ombudsman, Regulatory Framework- IRDA and its Role.				15

³ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

⁴ 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts	1. S.N. Maheshwari and S.K. Maheshwari, Banking Law and Practice, Kalyani Publications
/References	2. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning Private Limited 3. Dr. P.K. Srivastava, Banking-Theory and Practice, Himalaya Publishing House 4. Dr. P.C. Jain and S.S. Verma, Money and Financial Systems, Sahitya Bhawan Publications 5. Legal & Regulatory aspects of Banking, Indian Institute of Banking & Finance, Macmillan 6. M. Eswari Karthikeyan, Fundamental Principles of Insurance, Sahitya Bhawan Publications 7. Dr. Rohit Sinha and Dr. M. Danish Khan, Principles and Practices of Insurance, Thakur Publications Pvt. Ltd. 8. M.N. Mishra and S.B. Mishra, Insurance Principles and Practice, S. Chand Publishing 9. Shashi K. Gupta, R.K. Sharma, and Jaywant Singh, Banking and Insurance, Kalyani Publications 10. Kakkar D.N. & Srivastava S.N., Insurance & Risk Management, New Age Publication.
Learning Outcomes (not more than 100 words)	After completing the programme the student will be able to: 1. Utilize a practical approach to solve the legal requirements of Banking and Insurance contracts. 2. Apply problem-solving skills in banking & Insurance discipline. 3. Enables to identify the need for different kinds of insurance in business. 4. Evaluate the risk management & compliance strategies.



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Advanced Cost Accounting			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. This course aims to acquaint the students with concepts and various aspects of Cost Accounting. 2. To develop the skills to apply the various techniques of Cost Accounting for strategic decision making.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Introduction : Meaning, Definition and Need for Cost Accounting; Classification of Cost; Behaviour of Costs; Principles of Cost Accounting; What Management Expects from Cost Accounting; Costing Department Organization and Relationship with other Department; Installation of a Costing System. ABC analysis ABC – Decision Making Model			15
II	Cost Control and Cost Reduction : Meaning and Importance of Cost Control and Cost Reduction; Cost Control Vs. Cost Reduction; Cost Control and Cost Reduction Process; Techniques of Cost Control and Cost Reduction; Areas of Application of Cost Reduction Programme; Benefits and Dangers of Cost Reduction; Cost Accountants Role in Cost Control and Cost Reduction.			15
III	Uniform Costing, Interfirm Comparisons : Uniform Costing -Meaning, Objectives and Requisites of Uniform Costing; Uniform Cost Manual; Benefits and Limitations of Uniform costing; Interfirm Comparisons-Meaning, Objectives and Procedure of Interfirm Comparisons; Advantages and Limitations.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Contemporary Issues or Recent Developments in Cost Accounting : Target Costing; Life Cycle Costing; Just-in-Time Approach; Value Chain Analysis; Cost Accounting Standards.	15
Texts / References	1. Drury, Colin, Management Accounting and Control, Thomson Learning. 2. Horngren, Datar Foster, Cost Accounting, Pearson Education. 3. Hansen and Mowen, Cost Management, Thomson Learning. 4. Kaplan, Atkinson and Young, Management Accounting, Pearson Education. 5. Kaplan, Atkinson, Advanced Management Accounting, Pearson Education. 6. Anthony, Robert N., and Vijay, Management Control System, McGraw Hill.	
Learning Outcomes (not more than 100 words)	1. Identify the conventions and doctrines of cost accounting and other generally accepted principles which may be applied in the contemporary advanced cost Accounting. 2. Application of modern Advanced Cost Accounting techniques that enhance analytical and decision-making skills in the current competitive environment.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Behavioral Finance (Semester VIII)			
Category of Course ¹	Major (Elective) / Minor / Minor (Vocational) / SEC / AEC / VAC / MD /Internship/ /Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To introduce the student to the new field of behavioural finance. 2. To deal with major implications of human psychology for financial decision makers and for financial markets.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hr. of Teaching		
I	Introduction: Concept of Behavioral Finance; Fallacies of Classical and Neo-classical Theories- Rational Expectations Hypothesis; Expected Utility Theory, Portfolio Theory, Capital Asset Pricing Model and Efficient Markets Hypothesis; Market Anomalies, and Market Bubbles and Failures; Underlying Assumptions of Behavioral finance; Challenges and Way Ahead.	15		
II	Human Behaviour, and Decision Making: Concept of Human Behaviour; Foundations of Human Behaviour- Emotions, Motivation, Perception, Learning, Cognition; Concept of Decision Making; Structured and Unstructured Decision Making; Behavioural Decision Making; Heuristics and Biases in Decision Making.	15		
III	Behavioral Biases: Belief Perseverance Biases- Cognitive dissonance Bias, Conservatism Bias, Confirmation Bias, Representativeness Bias, Hindsight Bias; Information Processing Biases- Mental Accounting Bias, Adjustment & Anchoring Bias, Framing Bias, Availability Bias, Self-attribution Bias, Outcome Bias, Recency Bias; Emotional Biases- Loss Aversion Bias, Overconfidence Bias, Self -control Bias, Status-Quo Bias, Endowment Bias, Regret Aversion Bias, Affinity Bias.	15		
IV	Theories and Contributors to Behavioural Finance: A Brief History of Behavioural Finance; Theory of Bounded Rationality, Prospect Theory; SP/A Theory; Contributions of Daniel Kahneman and Amos Tversky; Contributions of Richard Thaler; Contributions of Robert J. Shiller; The Emerging Theory of Neurofinance.	15		

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Chandra, P. (2017), Behavioural Finance, Tata Mc Graw Hill Education, Chennai (India). 2. Ackert, Lucy, Richard Deaves (2010), Behavioural Finance; Psychology, Decision Making and Markets, Cengage Learning. 3. Forbes, William (2009), Behavioural Finance, Wiley. 4. Kahneman, D. and Tversky, A. (2000). Choices, values and frames. New York: Cambridge Univ. Press. 5. Shefrin, H. (2002), Beyond Greed and Fear; Understanding Behavioural Finance and Psychology of investing. New York; Oxford University Press. 6. Shleifer, A. (2000). Inefficient markets; An introduction to Behavioural Finance. Oxford Univ. Press. 7. Thaler, R. (1993). Advances in Behavioral Finance. Vol. I. New York, Russell Sage Foundation. 8. Thaler, R. (2005). Advances in Behavioural Finance. Vol. II. New York; Princeton University Press.
Learning Outcomes (not more than 100 words)	1. To be able to have a good understanding of the major concepts and topics of behavioural finance. 2. To execute investment decisions considering the behavioral anomalies. 3. To inculcate the implications of heuristics and biases in financial decision making.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Digital Marketing			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To provide a framework of digital marketing and its components. 2. To explain how the business opportunities and challenges of digital marketing can be managed using a strategic approach. 3. To review the options to achieve communication goals in contemporary business scenarios using digital media and technology.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Digital Marketing Fundamentals Emergence of Internet, Social Media & Digital Transformation. Introduction of Digital Marketing – Digital marketing goals and strategy. Online Marketplaces – Business models. Digital Marketing Communications and its components.			15
II	Digital Marketing Planning & Strategy Digital Consumer Behaviour and Consumer Journeys. Digital Marketing Mix. Digital Marketing Framework. Digital Marketing Assessment. Strategy Formulation for Digital Marketing – Ansoff Matrix, STP Model, REAN Marketing Engagement Model, RACE Model. Strategy Implementation & Control for Digital Marketing			10
III	Display Advertising & Search Marketing Introduction to Display Advertising. Digital Metrics for display ads. Types of display ads. Programmatic Advertising. Display Advertising Campaign. Introduction to Search Marketing. Search Engine Optimization (SEO). Search Engine Marketing (SEM).			10

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Emerging Channels of Digital Marketing Digital Messaging – Email Marketing and mobile messaging. Social Media and Viral Marketing. Types of social media for marketing. Principles of Social Media Marketing. Mobile Marketing – Types and Process. Affiliate Marketing – Types and Stakeholder. Affiliate marketing workflow. Influencer Marketing – Types and Strategy.	10
Texts / References	1. Chaffey, D. & Ellis-Chadwick, F. (2022) Digital Marketing: Strategy, Implementation and Practice. Pearson 2. Kingsnorth, S. (2019). Digital Marketing Strategy. Kogan Page. 3. Gupta, S. (2022). Digital Marketing. McGraw Hill. 4. Bhatia, P. (2019). Fundamentals of Digital Marketing. Pearson Education. 5. Kagan, J. & Singh, S. S. (2020). Digital Marketing: Strategy & Tactics. Wiley. 6. Kartajaya, H., Kotler, P., & Hooi, D. H. (2019). Marketing 4.0: moving from traditional to digital. World Scientific Book Chapters, 99-123. 7. Kotler, P., Kartajaya, H., & Setiawan, I. (2021). Marketing 5.0: Technology for Humanity. John Wiley & Sons.	
Learning Outcomes (not more than 100 words)	1. Understand the fundamentals of digital marketing and how it is used to develop communication with consumers. 2. Gain insight on how the businesses leverage digital marketing to grow business through customer engagement. 3. Exposure to various digital marketing channels used in contemporary business.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	COMPENSATION MANAGEMENT
--------------	--------------------------------

Category of Course ¹	Major (Elective 4) / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To enable the students to design and administer a compensation system that rewards employees fairly; 2. Stimulating them to know the ethical and appraisal of compensation. 3. Permitting the organization to operate profitably.			
Course Content	The course content is divided into minimum 3 Units to maximum 5 units along with a defined hour of teaching for each unit.			

Units	Course Content	Hr. of Teaching
I	Foundations of Compensation Management: Conceptual Framework of compensation management; Factors affecting Compensation Policy; Theories of Compensation; Concept of Wages and Salary; Minimum Wages, Fair Wages and Living Wages; Strategic Compensation Management - Aligning Compensation with Business Strategy; Developing a Compensation Strategy; Total Rewards Approach; Challenges in Global Market; Job Evaluation and its Methods.	15
II	Designing Compensation System: Designing Pay Structures; Determining Pay Levels; Salary Surveys and Benchmarking; Broad Banding and Pay Grades; Incentive Plans & Variable Pay - Types of Incentive Plans Designing Effective Incentive Programs; Sales Incentives and Performance- Based Pay; Long-Term Incentives- Stock Options, Bonuses, Profit Sharing; Employee Benefits and Non-Monetary Compensation; Types of Employee Benefits, Designing Benefits Package; Work-Life Balance Programs.	15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

III	Legal, Ethical, and Performance Aspects: Legal and Regulatory Aspects of Compensation - Overview of Compensation Laws (FLSA, Equal Pay Act, Workmen's Compensation Act); Pay Equity and Non-Discrimination; Performance Appraisal and Compensation- Types of Performance Appraisal Systems, Linking Performance Appraisal to Compensation; Issues in Performance-Based Pay; 360-Degree Feedback and Compensation; Executive Compensation - Components of Executive Compensation; Determinants of Executive Compensation, Issues and Trends in Executive Compensation, Ethical Considerations.	15
IV	Global and Emerging Trends in Compensation: International Compensation - Global Compensation Challenges; Expatriate Compensation; Cultural Differences in Compensation; Managing International Pay Strategies; Emerging Trends and Challenges in Compensation Management; Impact of Technology on Compensation; Flexible Work Arrangements and Compensation; Pay Transparency and Communication; Future Trends in Compensation Management.	15
Texts / References	1. Milkovich, Newman & Gerhart, Compensation, TMH, 2011, 10th Edition 2. Dwivedi, R.S. Managing Human Resources; Personnel Management in Indian Enterprises. Galgotia Publishing Co. 3. Thomas, J. Bergman, V.G. Scarpello and F.S. Hills. Compensation Decision Making. Dryden Press. 4. Dunn, J.D. and F. M. Rachal. Wage and Salary Administration: Total Compensation System. McGraw Hill, New York. 5. Meena, R.S. Human Resource Management. Disha International Publication, New Delhi, 2020, 2nd Edition.	
Learning Outcomes (not more than 100 words)	1. Understand the strategic role of compensation in organizations. 2. Analyze job roles and develop appropriate compensation structures. 3. Evaluate various compensation models and their effectiveness and understand legal and ethical considerations in compensation. 4. Understand the International compensation and emerging trends in compensation management.	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Advanced Business Statistics				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation(Tick any one of the above)				
Credits ² & Hours of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To understand the advanced statistics for business research and data analytics; 2. To acquire knowledge of the types test used in analyzing data. 3. To understand the chronology of tests used in business research.				
Course Content	The course content be divided into a minimum of 3 Units to a maximum of 5 units along with a defined hour of teaching for each unit.				
Units	Course Content				Hr. of Teaching
I	Probability Theory and Distributions: Probability-Classical, Relative and Subjective; Addition and Multiplication Probability Models; Conditional Probability; Bernoulli and Baye's Theorem; Binomial, Poisson and Normal Distributions- Their Characteristics and Applications.				15
II	Theory of Testing of Hypothesis: Estimation-Point and Interval Estimation, Qualities of a Good Estimator; Nomenclature in Hypothesis Testing: Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance; Confidence Interval and Confidence Limits, Two-tailed and One-tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing.				15
III	Parametric Tests: Assumptions and Applications Parametric Tests; Difference Between Large and Small Sample tests; Tests of Significance in Large Samples: Tests of Significance in Attributes and Variables; Significance Tests in Small Sample: Students t-Distribution-Assumptions and Applications; F-test and Analysis of Variance: Assumptions and its Applications.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Non-Parametric Tests: Meaning and Characteristics of Non-Parametric Tests; Difference Between Parametric and Nonparametric Tests; Chi-square Test- Assumptions and Applications; Wilcoxon Matched Pairs Test; Mann Whitney Wilcoxon Test and Kruskal Wallis Test; Limitations of the Tests Hypotheses.	15
Text/ References	1. Nagar K. N., Basic Theory of Statistics. 2. Gupta S.C., Fundamentals of Statistics, Himalaya Publishing House. 3. Andy Field., Discovering Statistics using IBM SPSS Statistics. 4th Edition. Year 2017, Sage Edge Publishing. 4. Goode and Hatt: Methodology of Social Sciences Research. 1st Edition, 2022. Asia Law House. 5. Shukla & Sahai: Sankhiki Ke Siddhant, 2018, Sahitya Bhawan Publication. 6. S. P. Gupta, Statistical Methods, 2019, Sultan Chand and Sons. 7. Arora P. N. Statistics for Management. S Chand & Co Ltd. 8. D N Elhance, Rajesh Elhance, and Veena Elhance. Fundamentals of Statistics. 1 January 2024. Kitab Mahal. 9. Gupta K.L., Statistical Analysis, 2017 Sahitya Bhawan Publication.	
Learning Outcomes (not more than 100 words)	After completing the course students will be able to: 1. Handle data independently which will be used for research purposes; 2. Students can easily identify the specific type of test applied to certain areas; 3. Minimize errors in hypothesis testing; 4. Frame hypothesis and interpretation.	


Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Social Accounting			
Category of Course ¹	Major / Minor (✓) / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To develop students' understanding of the relationship between accounting, accountability, economy and society. 2. To provide a comprehensive understanding of the organization's sustainable development, encourage engagement with stakeholders, and identify areas for enhancement. 3. To identify, measure, and manage the costs related to environmental impacts			
Course Content	The course content is divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Introduction to Social and Environmental Accounting: Definition and scope of social and environmental accounting; Importance of social and environmental accounting; Evolution of social and environmental accounting; Sustainability, corporate social responsibility, triple bottom line.			15
II	Social Accounting: Social impact assessment; Stakeholder identification and analysis; Social performance indicators; Reporting and disclosure of social information; Case studies: human rights, labor practices, community engagement.			15
III	Environmental Accounting: Environmental impact assessment; Environmental performance indicators; Reporting and disclosure of environmental information; Environmental management accounting; Case studies: climate change, resource depletion, Pollution.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	Integrated Reporting and Assurance: Integrated reporting framework; Combining financial and non-financial information; Assurance and auditing of social and environmental information; Best practices and challenges in social and environmental accounting; Future directions and emerging trends.	15
Texts / References	1. Maria-Gabriella Baldarelli, Mara Del Baldo, Ninel Nesheva-Kiosseva, Environmental Accounting and Reporting Theory and Practice, Springer International Publishing. 2. Ana Fialho, Graça Azevedo, Teresa Eugénio Modern Regulations and Practices for Social and Environmental Accounting, Publisher: IGI Global. 3. Kumar Alok Pramanik, Environmental Accounting and Reporting, Publisher: Kanishka Publishers, Distributors 4. Agarwal, S. K. Corporate Social Responsibility in India. New Delhi: Sage Publication. 5. Kotler, P. and N. Lee. Corporate Social Responsibility: Wiley-India 6. Khitoliya, R. K. 2008. Environmental Management and Conservations. New Delhi: 7. Rob Gray, Carol Adams, Dave Owen. Social and Environmental Accounting and Reporting, Pearson. 8. Somnath Debnath, Environmental Accounting, Sustainability and Accountability, Publisher: SAGE Publications Pvt Limited. 9. Gupta N. Das Gupta, Environmental accounting, Publisher: S. Chand & Company. 10. Seleshi Sisaye, Ecology, Sustainable Development and Accounting, Taylor & Francis.	
Learning Outcomes (not more than 100 words)	1. Provide the understanding of the role of social and environmental accounting in the context of accountability, sustainability, and responsibility. 2. Comparing and contrasting the social and environmental accounting bases of mega accounting, the balanced scorecard, and triple bottom line reporting.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	International Financial Management
--------------	---

Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD / Internship/ /Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives(not more than 100 words)	1. To understand international monetary system and its significance in cross border activities. 2. To get an exposure to foreign exchange market and exchange rate dynamics. 3. To gain knowledge about different exposures and their management.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	International Monetary System: Nature and Scope of International Financial Management; Evolution of International Monetary System; Bretton Wood Conference; International Monetary Fund; Role of IMF; Funding Facilities; European Monetary System (EMS); Mechanisms and European Monetary Union; International Bank for Reconstruction and Development.			15
II	Foreign Exchange Market: Structure and Participants; Types of Transactions; Arbitrage- Locational, Triangular and covered Interest Arbitrage; Computation of Foreign Exchange Rate - Exchange Rate Quotations; Methods of Forecasting Exchange Rate; Forward Quotations; Foreign Exchange Market in India.			15
III	Foreign Exchange Exposure: Concept; Nature of Exposure and Risk; Types of Exchange Rate Exposure-Transaction, Economic and Translation; Measurement of Transaction Exposure; Hedging of Transaction Exposure; Economic Exposure; Hedging of Operating Exposure; Measurement and Management of Translation Exposure.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	International Capital Markets: Development of International Capital Market; International Debt Market- Foreign Bonds, International Bonds; Euro Credit Markets; International Equity Market- ADR and GDR; Process of Issuing Depository Receipts; Domestic vs. Foreign Equity Investment; Cross Border Diversification.	15
Texts / References	1. Apte, P.G.: International Financial Management, Tata McGraw Hill, NewDelhi, 2. Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi. 3. Henning, C.N., W Piggot and W.H. Scott: International FinancialManagement, McGraw Hill, International Edition. 4. Levi, Maurice D: International Finance, McGraw-Hill, InternationalEdition. 5. Rodriquefe, R.M. and E.E. Carter: International Financial Management,Prentice Hall, International Edition. 6. Shaprio, Alan. C: Multinational Financial Management, Prentice Hall, NewDelhi. 7. Yadav, Surendra S., Jain P.K. and Max Peyrard: Foreign Exchange Markets, Macmillan, New Delhi. 8. Zeneff, D. and J.Zwick : International Financial Management, PrenticeHall, International Edition. 9. Pilbeam Keith: International Finance; Macmillan Press, Hong Kong.	
Learning Outcomes (not more than 100 words)	1. Explanation and appreciation of international monetary systems. 2. Measurement and prediction of currency exchange rates. 3. Management of exchange rate risk. 4. Mobilization of capital in international financial market.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Marketing Research			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To understand the nature and scope of marketing research and its role in marketing decisions. 2. To describe the tasks involved in marketing problem definition and research approach. 3. To familiarize with sampling and data collection in marketing research. 4. To acquaint oneself with hypothesis testing and various techniques of data analysis in marketing research.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Introduction to Marketing Research: Marketing Research - Definition and Classification. Marketing Research Process-Steps in Marketing Research Process. Marketing Research Problem. Developing a research approach. Marketing Research Design –Exploratory Research, Descriptive Research and Casual Research. Marketing Research Proposal.			15
II	Sampling Decisions and Measurement & Scaling: Principles of Sampling. Sampling Design Process. Sampling Techniques – Probability and Non-probability Sampling. Sample Size and its determination. Levels of Measurement Scales – Nominal, Ordinary, Interval and Ratio Scales. Types of Attitude Scales – Comparative and Non-comparative Rating Scales. Itemized Rating Scales- Semantic Differential, Likert Scale, & Stapel Scale. Reliability & Validity of Measurement Instruments.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

III	Marketing Data Collection and Fundamentals of Data Analysis: Primary Data, Secondary data and Marketing Intelligence. Secondary source of Marketing Data. Standardized source of marketing data. Difference between primary and secondary data. Primary data collection- Observation, Questionnaire, Focus Groups & In-depth Interviews. Steps in Designing a Questionnaire. Preparing Data for Analysis. Data Integrity – Process and Cleaning. Data Analysis Strategy.	15
IV	Hypothesis Testing and Marketing Statistical Analysis: Frequency Distribution. Cross-tabulation and Chi-Square. Overview of Statistical techniques in Marketing Research. Factors affecting choice of Statistical techniques. Hypothesis Testing – Meaning and Process. Commonly used Statistical Techniques in Marketing – t-Test, ANOVA, Factor Analysis, Discriminant Analysis, Cluster Analysis and Conjoint Analysis.	15
Texts/ References	1. Cooper, Donald R. and Schindler, Pamela S (2005) Marketing Research, McGraw-Hill. 2. Malhotra, N.K. and Das, S.: Marketing Research (2019) An Applied Orientation, Pearson Education. 3. Nargundkar, R.: Marketing Research (2019) Text and Cases, McGraw-Hill. 4. Aaker, D.A., Kumar, V., Leone, R.P. and Day, G.S. (2018) Marketing Research, Wiley. 5. Burns, A.C., Veeck, A. and Bush, R.F. (2017) Marketing Research, Pearson Education. 6. Kumar, V (2015) Marketing Research: A Global Outlook, Sage Texts.	
Learning Outcomes (not more than 100 words)	1. Understand the approaches to identify marketing research problems and take appropriate marketing decisions. 2. Gain knowledge about the sampling techniques and process involved in data collection. 3. Learn the statistical techniques for testing hypotheses in marketing research.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	Human Resource Development				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² &Hours of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To understand fundamental concepts& practices in Human Resource Development; 2. Understand the meaning, scope and functions of HRD and a greater realization about its contribution to the value chain; 3. To develop a positive attitude and necessary Human Resource Development skills to become efficient personnel in an organisation.				
Course Content	The course content be divided into a minimum of 3 Units to a maximum of 5 units along with a defined hour of teaching for each unit.				
Units	Course Content				Hr. of Teaching
I	Introduction: Genesis, Philosophy and Concept of HRD; Objectives and Significance of HRD in the Globalized Era; HRD Skills; HRD at macro and micro levels: Outcomes of HRD in the National and Organizational Contexts. HRD Culture and Climate; Functions of a Modern HRD Department; Development of HRD Movement in India; Difference between HRM and HRD.				15
II	HRD Process, and Outcomes: Steps in HRD Process; HRD Instruments; Classical and Modern Subsystems of HRD; HRD Outcomes, Linkage between HRD Processes, Outcomes and Organizational Effectiveness; Evaluating Effectiveness of HRD Programs; HRD audit.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

III	Career Planning and Development Activities: Concept and Rationale of Career Planning and Career Development; Career Stages; Process of Career Planning and Development; Effective Career Planning; Counselling for Career Planning; Approaches to Employee Development, Leadership Development, Action Learning, Assessment and Development Centers; Intellectual Capital and HRD.	15
IV	Training, Team Building, Multiskilling and Lean Thinking: Modern Concept of Training; Types of Training; New Roles/Holds of Training; Building a Training System; Principles Involved in Selection of Training Method, Techniques of Training Different Levels, Training Effectiveness; Concepts of Multiskilling and Lean Thinking.	15
Texts / References	1. Werner J. M., DeSimone, R.L., Human Resource Development, SouthWestern, 2012. 2. Nadler, L., Corporate Human Resources Development, Van Nostrand Reinhold. 3. Mankin, D., Human Resource Development, Oxford University Press India, 2009. 4. Halder, U. K., Human Resource Development, Oxford University Press India, 2009. 5. Rao, T.V., Future of HRD, Macmillan Publishers India, 2009. 6. Rao, T.V., HRD Score Card 2500: Based on HRD Audit, Response Books, SAGE Publications, 2023. 7. Gibb, S., Human Resource Development: Foundations, Process, Context, Palgrave Macmillan, 2011. 8. McGuire, D. and Jorgensen, K., Human Resource Development, Sage South Asia, 2011. 9. Noe, R. and Deo, A., Employee Training and Development, 5th Edition, Tata McGraw-Hill Education, 2012. 10. Rishipal, Training and Development Methods, S.Chand, 2011.	
Learning Outcomes (not more than 100 words)	After completing the programme the student will be able to: 1. Understand the human resource development concept and its relevance in the organisation. 2. Perform effectively as an individual and as a member or leader in an organisational set-up. 3. Contribute to employee performance management and organisational effectiveness. 4. Apply the principles and techniques as professionals for developing human resources in an organization.	



Head of the Department

BANARAS HINDU UNIVERSITY
(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	MICRO AND SMALL BUSINESS ENTREPRENEURSHIP			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	1. To sensitise students about the socio-financial exclusion in the Indian society. 2. To make students understand as to how Micro and Small Business Entrepreneurship could help solve the problem. 3. To acquaint students with the policy and institutional support system available in the Indian economy.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hr. of Teaching
I	Introduction: Concept of Micro and Small Business; Concept of Micro and Small Business Entrepreneurship; Growth and Performance of Micro and Small Business in India; Problems of Micro and Small Business in India			15
II	The Need For Micro and Small Business Entrepreneurship in India: Indian Demographic Compulsions; Socio-Financial Exclusion in India; Micro Entrepreneurship for Financial Inclusion; Regional Disparity in Economic Development; Small Business Entrepreneurship for Widespread Economic and Entrepreneurial Mindset Development.			15
III	Policy and Institutional Support System for Micro Entrepreneurship: Micro Business Policy Framework; Infrastructure Facilities and Incentives; An Overview of Objectives, Activities and Working of Lead MFIs.			15
IV	Policy and Institutional Support System for Small Business Entrepreneurship: Small Scale Sector Policy Framework; Infrastructure Facilities and Incentives; An Overview of Objectives, Activities and Working of SIDBI and Other Lead Institutions.			15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Entrepreneurship and Small Business Management, Nicholas Siropolis, Houghton Mifflin Company Boston, USA and All India Publishers and Distributors Chennai, India. 2. Entrepreneurship, Robert D. Hisrich and Michael P. Peters 3. Entrepreneurship, B. K. Singh, Wisdom Publication 4. Entrepreneurship and Small Business Management, Norman M. Scarborough and Jettrey R. Cornwall, Pearson. 5. Entrepreneurship in Micro and Small Scale Enterprises, Anil Kumar and Meenakshi Yadav, Serials Publication. 6. Micro Entrepreneurship, Ram Yaksh, Notion Press. 7. Entrepreneurship Development and Micro, Small and Medium Enterprises, Des Raj Bajwa, Shagun Ahuja and Gaytri, Wave Books. 8. Innovation and Entrepreneurship, Peter F. Drucker, Butterworth-Heinmann, Imprint of ELSEVIER.
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. Be able to understand and appreciate the socio-financial exclusion in the Indian society. 2. Be able to understand the finer nuances of Micro and Small Business Entrepreneurship. 3. Be able to take recourse to policy and institutional support system available in the Indian economy.



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce
Faculty of Commerce

Course Title	SOCIAL ENTREPRENEURSHIP				
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	4	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100 words)	1. To enable students to understand the concept of social entrepreneurship and its role in societies, economies and politics. 2. To enable students to understand the drivers of social entrepreneurship. 3. To enable students to understand the social entrepreneurial personality and the challenges faced by Social Entrepreneurs. 4. To enable students to understand the business models for social enterprises. 5. To enable students to understand the financing and scaling issues of social entrepreneurship.				
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.				
Units	Course Content				Hrs. of Teaching
I	Introduction to Social Entrepreneurship: The Role of Social Entrepreneurship in Societies, Economies and Politics, Concepts and Typologies of Social Entrepreneurship, The drivers of Social Entrepreneurship, Schools of Social Entrepreneurship.				15
II	Social Entrepreneur: Elements of the Social Entrepreneurial Personality, Challenges faced by Social Entrepreneurs, Types of Social Entrepreneurs, Personnel Work in Social Enterprises, Motivation of Volunteers.				15
III	Social Business Enterprises: Distinct Features of Business Models for Social Enterprises, Design Principles of Social Entrepreneurship Business Models, Peculiarities Concerning Marketing for Social Enterprises, Elaborating a Marketing Conception.				15
IV	Financing and Scaling of Social Entrepreneurship: Financing Instruments, Financing Institutions, Prerequisites of Scaling, Scaling Strategies, Implications of Scaling: Barriers and Solutions.				15

¹ SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

² 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	1. Social Entrepreneurship and Social Business An Introduction and Discussion with Case Studies- Dr. Christine K. Volkmann, Dr. Kati Ernst and Dr. Kim Oliver Tokarski (2012), Springer Gabler 2. Social Innovation and Social Entrepreneurship Fundamentals, Concepts, and Tools- Luis Portales (2019), Palgrave Macmillan 3. Social Entrepreneurship: A Practical Introduction- Rasheda L. Weaver (2023), Routledge 4. Social Entrepreneurship and Corporate Social Responsibility (Management for Professionals) Hardcover – Import, 6 July 2020 by Joan Marques (Editor), Satinder Dhiman (Editor), Springer Nature 5. Social Entrepreneurship: Working Towards Greater Inclusiveness, 2016, Rama Krishna Reddy Kummitha, Sage Publications Pvt Ltd
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. The takers of this course be able to better understand the concept of social entrepreneurship and its role in societies, economies and politics. 2. The takers of this course be able to understand the drivers of social entrepreneurship. 3. The takers of this course be able to better understand thesocial entrepreneurial personality and the challenges faced by Social Entrepreneurs. 4. The takers of this course be able to better understand thebusiness models for social enterprises. 5. The takers of this course be able to better understand thefinancing and scaling issues of social entrepreneurship.



Head of the Department