# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Department of COMMERCE

### Faculty of Commerce

| | |
|---|---|
| Course Title | **Accounting for Everyone** |
| 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.<br>2. To understand different accounting errors and its rectifications.<br>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 | Hr. of Teaching |
|---|---|---|
| I | **Introduction:**<br>Meaning of Book Keeping, Process of Book Keeping and Accounting, objectives of Accounting, Difference between Book Keeping, Accounting and Accountancy. GAAP; Concepts of Accounting and Conventions of Accounting, Importance and Limitation of Accounting, users of Accounting. | 10 |
| II | **Accounting I:**<br>Accounting equation; Dual aspect of Accounting, Traditional & Modern rules of Accounting. Preparation of Journal, Ledger, Cash Book and other Subsidiary Books. | 10 |
| III | **Accounting II:**<br>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, Effect on Profit. | 10 |
| IV | **Accounting III:**statement of Final Account; Meaning, Need, and Objective, Trading Account ; Meaning Need and preparation, Profit and Loss Account; Meaning Need and preparation, Balance Sheet ; Meaning , Need , Objectives and Preparation, Preparation of Final Account along with the Adjustment entry. | 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

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|---|---|
| Texts / References | 1. Financial Accounting , S.M. Shukla, Sahitya Bhawan Publications<br>2. Financial Accounting, S.N. Maheshwari, S. Chand and Company<br>3. Financial Accounting and Reporting , S.P. Jain and K.L. Narang ,Kalyani publishers<br>4. Financial Accounting , Hanif and A. Mukherjee |
| Learning Outcomes (not more than 100 words) | After completion of the course, learners will be able to:<br>1. Apply the generally accepted accounting principles and book-keeping while recording transactions and preparing financial statements.<br>2. Able to identify errors and their rectification.<br>3. Prepare the Financial Statements 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 COMMUNICATION** |
| 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 train students to enhance written as well as oral communication in the corporate world.<br>2. To help students in understanding the principles and techniques of business communication.<br>3. The course also offers orientation to the electronic media for communication. |
| 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 | **Basics of Business Communication**: Communication- Its Meaning and Objectives, Importance of Communication in Business, Communication Models and Processes, Methods of Communication - Verbal and Non-Verbal Communication, Dimensions of Non-Verbal Communication. Group Discussions (GD), Resume writing and Interview Skills. | 15 |
| II | **Corporate Communication**: Types of Communication, Internal and External Corporate Communication- Formal and Informal Communication Network, Grapevine, Dimensions of Communication, Downward and Upward Communication, Horizontal and Cross-Wise Communication. | 10 |
| III | **Effective Communication**: Importance and Principles of Effective Communication, Hearing and Listening, Barriers to Communication, Overcoming the Communication Barriers, SWOT Analysis, Benefits of Transactional Analysis. | 10 |
| IV | **Writing Skills and E-Mail Etiquette:** Writing Skills and Personal Correspondence, Business Report and Proposal Writing Skill, Essentials of Business Writing, E-Mail Etiquette: Understanding the Importance of Mails in the Corporate World, Net-etiquette, Structure of an Email and Writing Practice. | 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. Lesikar, R. V., & Flately, M. E. (2001). Basic Business Communication Skills for Empowering the Internet Generation. Delhi, india: Tata McGraw hill Publishing company Ltd.<br>2. Meyer, C., & Dev, N. B. (2021). Communicating for Results. (4th ed.) Delhi, India: Oxford University Press.<br>3. Hargie, O. D. W., Dickson, D., Tourish, D. (1999). Communication in Management. United Kingdom: Gower Publishing Ltd.<br>4. Ludlow, R., & Panton, F. (1992). The Essence of Effective communications. Delhi, India: Prentice Hall of India Pvt. Ltd.<br>5. Bell, R. L., & Martin, J. S. (2014). Managerial Communication. New York, United States: Business Expert Press.<br>6. Meena, R. S. (2021). Business Communication. Vaibhav Laxmi Prakashan, Varanasi.<br>7. Raman, M., & Singh, P. (2012). Business Communication. Delhi, India: Oxford University Press.<br>8. Bhatia, R. C. (20080. Business Communication. Delhi, India: Ane Books Pvt Ltd.<br>9. Scot, O. (1998). Contemporary Business Communication. Delhi, India: Briztantra.<br>10. C.B Gupta (2019). Essentials of business communication, Sultan Chand & Sons. |
| Learning Outcomes (not more than 100 words) | After the completion of the course, the learners will be able to :<br>1. Develop the understanding of basics of business communication.<br>2. Analyze the use and types of corporate communication.<br>3. Understand the role of effective communication in the business.<br>4. Develop the report writing skills and understand basic etiquettes of Email writing. |



Head of the Department

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

**Department of COMMERCE**
**Faculty of COMMERCE**

<table>
<tr><td>Course Title</td><td>BUSINESS ECONOMICS (I SEMESTER)</td></tr>
<tr><td>Category of Course[1]</td><td>Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2] & Hour of Teaching</td><td>
<table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr>
</table>
</td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td>1. Aims to acquaint the learners with Microeconomics and its applications.<br>2. To help understand the concept of consumer behavior through utility analysis.<br>3. To make the concept of demand and its application easy to understand.<br>4. Aims to make the conceptual understanding of markets.</td></tr>
<tr><td>Course Content</td><td>The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

[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

| Units | Course Content | Hr. 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.<br>**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.<br>**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 Elasticities 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.<br>**Cost Analysis & Cost-Output Relationship**- Meaning, Kinds, Factors & Importance of Cost, Cost-Output Relationship in Short-Run and Long-Run. | 15 |
| 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 |

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|---|---|
| Texts / References | 1. H.K. Singh, *Business Economics, Navyug Publications*<br>2. Shantanu Saurabh and H. K. Singh, *Business & Managerial Economics.*<br>3. John Sloman and Mark Sutcliffe*, Economics for Business*<br>4. Dominick Salvatore and Siddhartha K. Rastogi*, Managerial Economics: Principles and Worldwide Application.*<br>5. J.P.Mishra, *Business Economics.*<br>6. K. Rajagppalachar*, Business Economics.*<br>7. H.L.Ahuja, *Business Economics: Micro and Macro Analysis*<br>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:<br>1. Examine the nature and scope of business economics.<br>2. Analyze how consumers try to maximize their satisfaction by spending on different goods.<br>3. Evaluate the relationship between inputs used in production and the resulting outputs and costs.<br>4. Analyze and interpret various facets of and pricing under different market situations.<br>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

<table>
<tr><td>Course Title</td><td>FINANCIAL ACCOUNTING (I Semester)</td></tr>
<tr><td>Category of Course[1]</td><td>Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2] & Hour of Teaching</td><td>
<table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr>
</table>
</td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td>1. Aims to help learners to acquire conceptual knowledge of financial accounting.<br>2. To impart skills for recording various kinds of business transactions and to prepare financial statements.</td></tr>
<tr><td>Course Content</td><td>The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| Units | Course Content | Hr. of Teaching |
|---|---|---|
| I | **Basics of Accounting:**<br>Accounting- Meaning, Objectives, Scope, Basic terms, Accounting Principles - Concepts and Conventions; Branches of Accounting, Uses & limitation; Capital Expenditure and Revenue Expenditure; Journal, Cash Book, Subsidiary Books and Ledger, Trial Balance; Rectification of Errors, Bank Reconciliation Statement. | 15 |
| II | **Financial Accounting:**<br>Final Accounts with adjustments; Bills of Exchange - General Bills, Accommodation Bills; Accounting for special transactions; Consignments - Basic features, Goods sent at cost and at invoice price, Valuation of unsold stock and computation of commission; Joint Venture - Accounting treatment and necessary accounts. | 15 |
| III | **Partnership I:**<br>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. | 15 |
| IV | **Partnership II:**<br>Retirement and Death of Partners - Revaluation of Assets and Liabilities, Computation of Gaining ratio; Settlement of Accounts, Joint Life Policy and Annuities; Dissolution of Firm. Preparation of Realisation Account, Insolvency of Partner. | 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. Anthony, R. N., Hawkins, D., & Merchant, K. A. —Accounting: Text and Cases. McGraw-Hill Education India.<br>2. Goldwin, N., Alderman, W., & Sanyal, D. —Financial Accounting. Cengage Learning, Boston.<br>3. Goyal, B. K., & Tiwari, H. N. —Financial Accounting. Taxmann Publication, New Delhi.<br>4. Horngren, C. T., & Philbrick, D. —Introduction to Financial Accounting. Pearson Education, London.<br>5. Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. —Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.<br>6. Mukherjee ( 2018). Financial Accounting. Oxford University Press<br>7. Sehgal, A. & Sehgal D. —Fundamentals of Financial Accounting. Taxmann.<br>8. Shukla, M. C., Grewal, T. S., & Gupta, S. C. —Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi.<br>9. 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:<br>1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements.<br>2. Able to prepare bills of exchange transactions.<br>3. Prepare the Financial Statements of sole proprietor firms and partnership.<br>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

<table>
<tr><td>Course Title</td><td>Marketing For Beginners (I Semester)</td></tr>
<tr><td>Category of Course[1]</td><td>Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2]& Hour of Teaching</td><td>
<table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>3</td><td>-</td><td>3</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>45</td><td>-</td><td>45</td></tr>
</table>
</td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td>1. To understand key marketing concepts, market segmentation, and emerging marketing trends.<br>2. To learn about factors affecting product decisions, including lifecycle management, branding, packaging, and product mix.<br>3. To master pricing, distribution, and promotion techniques, and their influence on marketing decisions.</td></tr>
<tr><td>Course Content</td><td>The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| **Units** | **Course Content** | **Hr. of Teaching** |
|---|---|---|
| I | **Introduction:**<br>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:**<br>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:**<br>Concept, objectives and significance; Factors affecting pricing decisions; Methods of price determination. | 10 |
| IV | **Place and Promotion Decisions:**<br>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

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

| | |
|---|---|
| Texts / References | 1. Kotler, Philip & Keller Kavin Lane: Marketing Management (Pearson Education).<br>2. Cravens, David W., Hills, Gerald E. & Woodruff, Robert B.: Marketing Management (Irwin)<br>3. Sontakki, C. N.: Marketing Management: In the Indian Background (Kalyani Publishers)<br>4. Gite, Priyanka: Marketing Management (Taxmann Publications Pvt. Ltd.)<br>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.<br>2. Understand the factors affecting product decisions, including lifecycle, branding, packaging, and product mix.<br>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 ORGANISATION & 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 |

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|---|---|
| Course Objectives (not more than 100 words) | 1. To provide basic knowledge to the students about the organization and management of a business enterprise.<br>2. To explain the dynamics of business combination, rationalization and management.<br>3. To analyse 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 | Hr. of Teaching |
|---|---|---|
| I | **Introduction:** Business Organisation - Concept, Objectives, Forms and their relative Merits and Demerits; 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. | 15 |
| II | **Business Combination and Rationalization:** Concept, Types, Forms, Causes and Effects of Business Combination. Rationalisation – Meaning, Objectives and Principles, Advantages and Criticism of Rationalisation. Rationalization vs. Scientific Management. | 10 |
| III | **Introduction to Management:** Concept, Functions and Significance of Management; Contributions of Management thinkers; MBO and MBE; Planning - Conceptual Framework of Planning, Decision-making; Organizing - Concept and Significance of Organisation, Types of Organisation Structure, Delegation of authority, Centralisation and Decentralisation of Authority, Span of Management; Staffing: Concept, Scope and Process of Staffing. Recruitment- Meaning and Sources. Selection- Process of Selection, Types of Interviews, Training- Concept and Methods. | 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 | **Functions of Management:** Directing & Coordination - Meaning, Principles of Directing. Leadership: Concept, Significance and Types of Leaders. Style of Leadership. Coordination- Concept and Techniques; Communication- Concept, Process and Barriers of Communication; Motivation and Control - Concept and Significance of Motivation. Types of Incentives. Theories of Motivation - Abraham Maslow, Fedric Herzberg, Douglas McGregor and William Ouchi; Controlling - Concept, Process and Techniques of Controlling. A Conceptual framework of Morale. | 20 |

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|---|---|
| Texts / References | 1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.<br>2. Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.<br>3. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.<br>4. Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.<br>5. Singh, B. P., & Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.<br>6. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.<br>7. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.<br>8. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.<br>9. 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<br>2. Comprehend and analyze applicability of managerial functions<br>3. Understand the role of decision-making in business<br>4. Analyze the role of directing in management<br>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 | **Financial Literacy** |
| 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 various financial concepts including financial planning and system.<br>2. To develop skills to manage personal finance and take informed financial decisions.<br>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 | Hr. 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 |
| 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 |

[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. Introduction to financial planning ( 4th Edition 2017)- Indian Institute of Banking and Finance.<br>2. Sinha, Madhu., Financial Planning: A Ready Reckoner July 2017, McGraw Hill.<br>3. Avadhani, V.A.(2019), Investment Management , Himalaya Publishing House Pvt Ltd.<br>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.<br>2. To achieve long term financial stability.<br>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**

<table>
<tr><td>Course Title</td><td>Fundamentals of Business Finance (II SEMESTER)</td></tr>
<tr><td>Category of Course[1]</td><td>Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2] & Hour of Teaching</td><td>
<table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr>
</table>
</td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td>1. To familiarize students with the concepts of Business Finance and make them understand their complications.<br>2. To provide understanding of Time value of money and risk-return<br>3. To help them understand topics such as Capital Budgeting and cost of capital.</td></tr>
<tr><td>Course Content</td><td>The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| Units | Course Content | Hr. 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; Dividend Payout Ratio; Models of Dividend Policy- MM Model, Gordon Model, Walter Model; Dividend Policy and Value of Firm. | 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. I.M. Pandey, Financial Management, Vikas Publishing House.<br>2. M.Y. Khan and P.K.Jain, Financial Management: Text and Problems, McGraw Hill Education.<br>3. Western and Brigham, Financial Management: Theory and Practice, Cengage Publications.<br>4. Van Horne and James C., Financial Management and Policy, Pearson Education.<br>5. H.K. Singh, Business Finance, Navyug Publication.<br>6. V. K. Bhalla, Financial Management, S Chand & Company.<br>7. Nidhi Srivastava, Introduction to Business Finance, Redshine Publication.<br>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.<br>2. Able to address complication of the financial world and its implications by using capital budgeting, cost of capital and inventory management.<br>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 | **MONETARY THEORY AND BANKING** |
| 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.<br>2. Study of monetary standards with special reference to India.<br>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 | Hr. of Teaching |
|---|---|---|
| I | **Introduction:**<br>Money-Definitions, Nature, Functions and Characteristics, Static and Dynamic Functions of Money, Importance of Money in Capitalist and Socialist Economies, Evils of Money, Classification of Money and Grasham's Law. Monetary Standard : Monetary Standard :<br>Concept, Nature and Characteristics of Ideal Monetary Standard. | 10 |
| II | **Paper Currency Standard:**<br>Meaning, Nature, Merits and Demerits, Issue of Paper Money; Principles of Note-Issue, Bank Money-Creation of Credit Money and Limitations. Value of Money: Concept, Standard and Value of Money and Price Level and Measurement of Changes in Value of<br>Money, Monetary Theories – Fisher's Quantity Theory, Cash Balance Theory (Cambridge Equation), Saving and Investment Theory and Friedman's Theory. | 15 |
| III | **Commercial Banks:**<br>Definition, Functions and Significance. Principles of Bank, Investments and Features of Bank Balance-sheet, Types of Banks, Functions and Workings of RRBs and National Bank for Agriculture and Rural Development (NABARD). | 10 |
| IV | **Central Bank:**<br>Meaning, Nature, Significance and Functions Central Bank and Credit control – Quantitative Credit Control and Qualitative Credit Control, Limitations. Recent Trends in Central Banking; Reserve Bank of India - Management, Organisation, Functions and Achievements. | 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.<br>2. Sundharam KPM, Banking: Theory, Law and Practice, Sultan Chand and Sons, New Delhi (recent edition)<br>3. M.R. Baye, D.W. Jansen (1996), Money, Banking and Financial Markets, AITBS (Indian ed.)<br>4. K.C. Sekhar: Banking – Theory and Practice, Vikas Publishing House, New Delhi (recent edition).<br>5. S.B. Gupta, Monetary Economics, S. Chand Publications, New Delhi.<br>6. M.L. Seth, Monetary Economics, Vikas Publications, New Delhi<br>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.<br>2. Learn the role of central and commercial banks in the process of money creation and control.<br>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 | **PUBLIC FINANCE (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 | 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.<br>2. To gain familiarity with public expenditure,public revenue and debt.<br>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 | Hr. 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. Saurabh,S. and Singh H.K, (2015) Public Finance.<br>2. Musgrave and Musgrave, (2017) Public Finance in Theory and Practice McGraw-Hill International Edition<br>3. Atkinson A.B. and J.E. Siglitz (2015). Lectures on Public Economics, Tata McGraw Hill Delhi<br>4. J.E. Siglitz (2000). Economics of the Public Sector( third Edition)<br>5. Buchaman J.M. (1970), The Public Finances, Richard D.Irwin, Homewood.<br>6. 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.<br>2. Familiarize students with the main issues in government expenditure.<br>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.<br>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 NEP 2020)**

**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.<br>2. Understand the sources of new venture opportunities.<br>3. Effectively assess entrepreneurial opportunities and build the required MVP to reach entrepreneurial goals.<br>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** | **Hr. 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<br>• Singh B.K., Business Entrepreneurship, Wisdom Publishing<br>• Katz, Entrepreneurship Small Business, Mc Graw Hill<br>• Byrd Megginson, Small Business Management: An Entrepreneur's Guidebook, McGraw-Hill<br>• Fayolle A, Entrepreneurship and new value creation. Cambridge, Cambridge University Press<br>• Hougaard S., The business idea. Berlin, Springer<br>• Lowe R & S Mariott, Enterprise: Entrepreneurship & Innovation. Burlington, ButterworthHeinemann<br>• 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.<br>2. Apply entrepreneurial skills and tools specifically needed for entrepreneurial ventures.<br>3. Recognize the contents of the entrepreneurial process.<br>4. Know how to evaluate a business idea and generate a business model. • Know how to validate a business opportunity.<br>5. Able to write a business proposal to address a problem through a practical solution.<br>6. 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 LAW** |
| 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. The course aims to provide a comprehensive understanding of the fundamental principles of the Indian Contract Act, 1872.<br>2. It covers specific contracts such as indemnity, guarantee, bailment, pledge, and agency, as well as the Sale of Goods Act, 1930.<br>3. The course also explores the Indian Partnership Act, 1932, focusing on partnership formation and dissolution. Additionally, it examines negotiable instruments under the Negotiable Instruments Act, 1881. |
| 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 | **Indian Contract Act, 1872:** Definitions and Nature; Conceptand Essentials of a Valid Contract; Elements of a Valid Contract; Capacity of Parties; Free Consent; Discharge of a Contract; Breach of Contract and Remedies Against Breach; Quasi Contracts; Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contracts of Agency; Recent Amendments in Indian Contract Act. | 15 |
| II | **Sale of Goods Act, 1930:** Definitions; Sale and Agreement to Sell; Conditions and Warranties; Doctrine of Caveat Emptor; Transfer of Title; Rights of Unpaid Seller and Rights of Buyer; Recent Amendments in Sales of Goods Act. | 10 |
| III | **Indian Partnership Act, 1932:** Definitions and Nature; Concept and Kinds of Partnership; Partnership Deed: Registration of Partnership Firm; Dissolution of Partnership and Firm; Recent Amendments in Indian Partnership Act; Limited Liability Partnership Act, 2008: Structure and Procedure of Formation of LLP in India, Recent Amendments of LLP in India. | 10 |
| IV | **Negotiable Instrument Act, 1881:** Definitions and Features; Types of Negotiable Instruments; Holder and Holder in Due Course; Dishonour and Discharge of Negotiable Instruments; Discharge of Parties from Liabilities; Recent Amendments in Negotiable Instrument Act. | 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" by Dr. V.K. Varshney, Edition-2022, Sahitya Bhawan Publication.<br>2. "Business Regulatory Framework" by B.S. Raman and Y.S. Ganesh, Edition-2023,Chethana Book House.<br>3. "Business Regulatory Framework" by Rajeev Bansal, Edition-2021, SBPD Publications.<br>4. "Business Regulatory Framework" by Dr. O.P. Gupta, Edition-2021, SBPD Publishing House.<br>5. "Business Regulatory Framework" by Dr. B. K. Singh, Dr. A. Tiwari, SBPD Publications.<br>6. "Business Regulatory Framework" by Dr. S. Vijaya Kumari, and Dr. S.Ambiga, Edition-2018, Charulatha Publication.<br>7. "Business Regulatory Framework" by K.C. Garg, V.K. Sareen, Mukesh Sharma, R.C. Chawla.<br>8. "Business Regulatory Framework" by Dr. Sankaran. |
| Learning Outcomes (not more than 100 words) | 1. Upon completing this course, students will have a thorough understanding of the Indian Contract Act, 1872.<br>2. They will comprehend various contracts, including indemnity, guarantee, bailment, pledge, and agency, as well as the Sale of Goods Act, 1930.<br>3. Students will gain insights into the Indian Partnership Act, 1932, focusing on partnership dynamics and dissolution.<br>4. Additionally, they will understand the Negotiable Instruments Act, 1881, including the processes of dishonour and discharge of negotiable instruments. |

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.<br>• To instill leadership qualities required for managing business effectively.<br>• To familiarize students about various leadership theories and styles.<br>• 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 | Hr. of Teaching |
|---|---|---|
| I | **Introduction to Leadership and Personality Development**:<br>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**:<br>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**:<br>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 |
| IV | **Developing Personality and Personal Leadership Skills**:<br>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 |

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|---|---|
| Texts / References | 1. "Organizational Behaviour" by K. Aswathappa.<br>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.<br>4. "Introduction to Psychology" by N. N. Sengupta and R. Misra.<br>5. "Personality Psychology: Understanding Yourself and Others" by Jean M. Twenge and W. Keith Campbell.<br>6. "Developing the Leader Within You" by John C. Maxwell.<br>7. "The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change" by Stephen R. Covey.<br>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.<br>2. Students will be skilled in leadership qualities.<br>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**

<table>
<tr><td>Course Title</td><td colspan="4">Accounting with IT Tools</td></tr>
<tr><td>Category of Course</td><td colspan="4">Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)</td></tr>
<tr><td>Credits & Hour of Teaching</td><td colspan="4"><table><tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr><tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr><tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr></table></td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td colspan="4">• This course will enable the students to enhance their accounting skills using various IT tools.<br>• This will facilitate students with hands on experience of the accounting software and will enhance their employability.</td></tr>
<tr><td>Course Content</td><td colspan="4">The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
<tr><td colspan="5"><table><tr><th>Units</th><th>Course Content</th><th>Hr. of Teaching</th></tr><tr><td>I</td><td>Introduction to Computer and IT<br>Brief History or Evolution of Computers, Generation of Computers, Types of Computer, Uses of Computer, Computer Organisation, Operating system, Software - Types and uses. Input and Output Devices. Storage Devices. Information Technology – Concept and Characteristics.</td><td>15</td></tr><tr><td>II</td><td>Computerized Accounting System:<br>Computerized Accounting – Meaning, Features, Advantages and Disadvantages. Computerized v/s Manual Accounting, Software Packages for Computerized accounting and features, Factors affecting suitable accounting package. Accounting Information System – Meaning, objectives and functions and components of AIS, Role of AIS in an organisation. Spreadsheet – Business Applications including Payroll Accounting.</td><td>15</td></tr><tr><td>III</td><td>Application of Tally in Accounting:<br>Introduction of Tally. Tally ERP 9.1- Tally Prime Creation of Company with its functions on software. Creating Accounting Ledgers and Books, Creating Stock Items and Groups.</td><td>15</td></tr><tr><td>IV</td><td>Vouchers Entry and Report Access:<br>Types of Vouchers, Selection of Vouchers, Voucher number and date setting, Voucher entry with more than one debit and credit accounts, editing and deleting a voucher. Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow and Fund Flow Statement. Report Display: Accessing Reports, Modifying Reports and Financial Statements.</td><td>15</td></tr></table></td></tr>
<tr><td>Texts / References</td><td colspan="4">1. Mastering Tally: Dinesh Maidasaini, Firewall Media<br>2. Implementing Tally ERP 9 , A.K. Nadhani and K.K. Nadhani, BPB Publications<br>3. Manuals of Respective Accounting Packages</td></tr>
</table>

| | |
|---|---|
| | 4. Sehgal,A., & Sehgal,D (2010). Fundamentals of Financial Accounting, New Delhi Taxmann Publications Pvt. Ltd.<br>5. Satpathy,S (2020). Tally ERP 9 Book Advanced User Tally, New Delhi<br>6. Computerised Accounting and Business Systems: Kalyani Publications<br>7. S.S.Bhatia , Vikram Gupta(2015), "E-Accounting using Tally ERP-9" Kalyani Publishers, New Delhi<br>8. Vallabhan S. V. Srinivasa, " Computer Applications in Business"Sultan Chand & Sons.<br>9. S.S.Bhatia , Vikram Gupta(2015),"Computer Based Accounting System", Kalyani Publishers, New Delhi.<br>10. Prof.K.K.TOMY, "COMPUTERISED ACCOUNTING (TALLY-ERP 9)" , PRAKASH PUBLICATION |
| Learning Outcomes (not more than 100 words) | 1. After completion of this course, students will be able to prepare various accounting reports for decision making.<br>2. It will enhance the ability of the students to prepare and analyse financial statements.<br>3. The students will develop skills related to practical aspects of computerized accounting using various accounting software. |



Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

**Department of Commerce**
**Faculty of COMMERCE**

| | |
|---|---|
| Course Title | **SPECIALISED 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 familiarize students with the mechanics of preparation of royalty accounts and branch accounting.
2. To equip the students to apply accounting knowledge of hire purchase, installment and departmental level accounting and deal with advanced practical areas related to Insolvency, Double account system.
3. To learn specialized accounting areas of departmental, banking and insurance companies.
4. To have a basic understanding on developments in human resource accounting, government 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 | Royalty Accounts: Mining, Patent and Copyright Royalties; Branch Accounts: Accounting in the books of Head Office- Branch Nominal Account Method and Final Account Method; Dependent, Independent and Foreign Branches. | 15 |
| II | Accounting for Hire Purchase and Installment System: Journal Entries and Ledger Accounts in the Books of Vendor and Purchaser. Double Account System: Special Features; Preparation of Revenue Account, Net revenue Account, Capital Account and General Balance Sheet; Accounting for Extension and Replacement of Fixed Assets. | 15 |
| III | Departmental Accounts: Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers. Accounting for Banking and Insurance Companies - Bank Accounts: Income recognition; Classification of Assets and Provisioning; Preparation of Balance Sheet and Profit & Loss Account. Insurance-Accounts: Life 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 |
| IV | Human Resource Accounting: Meaning and Objectives; Methods And Models of Human Resource Accounting; HR Accounting Practices in India. Government Accounting: Meaning and Characteristics; Fundamental Principles of Government Accounting; Commercial Vs Government Accounting; Comptroller and Auditor General of India, Insolvency Accounts, Preparation of Deficiency Account and Statement of Affairs. | 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 Accounts, Prof. H. K. Singh, Navyug Publications, Allahabad<br>**2.** Specialised Accounts including Advanced Company Accounts Dr. K. L Gupta, Dr. S. M. Shukla, Sahitya Bhawan Publications<br>**3.** Advanced Accountancy, Jagdish Prakash, Prayag Pustak Bhawan<br>**4.** Specialised Accounting, S. P. Jain & K. L. Narang, Kalyani Publications<br>**5.** Vishishtikrit Lekhankan_Specialised Accounting, Dr. S. K. Singh<br>**6.** Specialised Accounting, Dr. S.K. Singh & Dr. R.U. Singh, Rajeev Bansal's SPBD Books<br>**7.** Specialised Accounting, S. M. shukla & A. K. Jain, Sahitya Bhawan Publications<br>**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. The learner shall be able to comprehend and analyze the different business accountings.<br>2. The learner shall be able to comprehend and analyze branch accounts and hire purchase transactions.<br>3. Learners shall be able to comment on inventory valuation methods followed by a concern and its implications.<br>4. The learner will be able to understand the significance of Indian ethos in accounting and importance of various management functions in Managerial role |



Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Department of Commerce
### Faculty of Commerce

| | |
|---|---|
| Course Title | **Marketing Management (FMM)** |
| 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 understand the foundational concepts and process of marketing.<br>● To analyze STP (segmentation, targeting, and positioning) strategies within the context of contemporary business scenarios.<br>● To explore the key components of marketing, 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** | **Hr. of Teaching** |
|---|---|---|
| I | **Introduction**:<br>Concept, Scope, and Significance of Marketing; Marketing Philosophies; Marketing Mix; Marketing Environment; Marketing Research- Methods and Procedures. | 15 |
| II | **Consumer Behaviour and Market Segmentation:**<br>Concept, Scope, and Significance of Consumer Behaviour; Factors influencing Consumer Behaviour; Buying Motives and Buying Process.<br>Market Segmentation- Concept, Significance, Bases for Segmenting Consumer Market, Market Targeting- Patterns of Target Market Selection. | 15 |
| III | **Product and Pricing Decisions:**<br>Product- Concepts, Classification of Product, Product Line and Mix, Product Life Cycle, Product Planning and Development, Branding, Packaging, Labeling.<br>Pricing Decisions-Concept and Significance, Factors Affecting Pricing Decisions, Methods of Price Determination. | 15 |
| IV | **Distribution and Promotion Decisions:**<br>Distribution Decisions: Channel Functions, Channel Design Decision, Flow and levels, Factors Affecting Choice of Distribution Channels.<br>Promotion Decisions: Concept, Objectives and Significance, Factors Influencing Promotion Decision, Promotional Tools- A brief study of Advertising, Personal Selling, and Sales Promotion. | 15 |

| | |
|---|---|
| Texts / References | 1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill.<br>2. Jha, Shankar. Nath (2022). Fundamentals of Marketing (Novelty and Co. 3rd edition).<br>3. Gite Priyanka. Marketing Management. (Taxman Publication Pvt. Ltd).<br>4. Sontakki C.N. Marketing Management in the Indian Background (Kalyani Publihers).<br>5. Prakash S., Singh F.B. Fundamentals of marketing (Kalyani Publishers).<br>6. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th Edition), Pearson Education. Indian edition.<br>7. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective (13thed.). Pearson Education.<br>8. Mahajan, J.P., and Mahajan Anupama. Principles of Marketing. Vikas Publications.<br>9. Saxena, R. (2006). Marketing Management (3rded.). Tata McGraw Hill. B.Com.(Hons) CBCS. |
| Learning Outcomes (not more than 100 words) | ● Gain a comprehensive understanding of the foundational concepts and processes involved in formulating marketing activities.<br>● Develop analytical skills to assess and implement segmentation, targeting, and positioning (STP) strategies in various business contexts.<br>● 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 ……**
**Faculty of Commerce**

| | |
|---|---|
| Course Title | **FINANCIAL MANAGEMENT (IV 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 familiarize the students with an in-depth understanding of the complexities related to finance discipline.<br>2. Help them to deepen their understanding about the applications of financial technique in the business decision making process.<br>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** | **Hr. 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 of Watered Capital. | 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, Factors, Techniques of Inventory Management. | 15 |
| IV | **Management of Receivables and Cash:** Meaning, Scope, Benefits & Cost, Factorsof Management of Receivables; Criteria for Improvement of Receivable Management; Management of Cash- Concept, Nature &Significance of Cash Management; Motives for Holding Cash; Models of Cash Management, Managing Cash Flows; Cash Budget. | 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. I.M. Pandey, Financial Management, Vikas Publishing House.<br>2. M.Y. Khan and P.K.Jain, Financial Management: Text and Problems, McGraw Hill Education.<br>3. Western and Brigham, Financial Management: Theory and Practice, Cengage Publications.<br>4. Van Horne and James C., Financial Management and Policy, Pearson Education.<br>5. H.K. Singh, Business Finance, Navyug Publication.<br>6. V. K. Bhalla, Financial Management, S Chand & Company.<br>7. R P Rastogi, Fundamentals of Financial Management, Taxmann Publications Private Limited.<br>8. Shashi K Gupta, R K 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.<br>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 | **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 | 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.<br>2. To know different types of cost and their significance.<br>3. To get an exposure to different methods of Costing.<br>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 | Hr. 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. | 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. | 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:**<br>1. Cost Accounting: M. C. Shukla, T. S. Grewal & Dr. M. P. Gupta; S. Chand Publications<br>2. Cost Accounting: Jawahar Lal, Seema Srivastava & Manisha Singh; Mc Graw Hill<br>3. Cost Accounting: Dr. S. M. Shukla & K. Jain; Sahitya Bhawan Publications<br>4. Cost Accounting: Dr. V. N. Dubey & R. K. Gupta; Nauman Prakashan<br>5. Cost Accounting: M. N. Arora; Himalaya Publishing House<br>6. Cost Accounting Principles & Practice: S. P. Jain, K. L. Narang & Simmi Agrawal; Kalyani Publishers<br>7. Cost Accounting: M. L. Agrawal & K. L. Gupta; Sahitya Bhawan Publications<br>8. Cost Accounting: S N Maheswari; S Chand Publications |
| Learning Outcomes (not more than 100 words) | 1. Explains the purposes of cost accounting and defines the concepts of cost, expense and loss.<br>2. Explains and calculates cost elements<br>3. Prepare production cost statement and cost of goods sold statement<br>4. Makes costs 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 | **STATISTICS FOR 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 provide an introduction to basics of statistics within a financial context.<br>2. To enable students to use statistical techniques for analysis and interpretation of business data.<br>3. The course aims 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** | **Hr. 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. Moments: Computation and significance; Skewness; Kurtosis. | 15 |
| II | **Simple Correlation and Regression Analysis Correlation Analysis:** Meaning and types of Correlation; Correlation Vs Causation; Pearson's coefficient of correlation (computation and properties); Probable and standard errors; Rank correlation. Regression Analysis: Principle of least squares and 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 – linear parabola; Shifting of Origin and Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa, 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; BSE SENSEX, and NSE NIFTY.<br>**Interpolation and Extrapolation**: Assumptions and Uses; Methods of Interpolation and Extrapolation - Graphic Method and Algebraic Method. | 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<br>2. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.<br>3. Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing<br>4. Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition.<br>5. Siegel, O. F. Practical Business Statistics. Cambridge: Academic Press.<br>6. Thukral, J. K. Business Statistics, New Delhi: Taxman Publication.<br>7. Tulsian, P.C., Jhunjhunwala Bharat. Business statistics. S. Chand publishing.<br>8. Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India.<br>9. Keller, G. Statistics for Management. Cengage Learning.<br>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.<br>2. Analyze the underlying relationships between the variables to use simple regression models.<br>3. Analyze the trends and tendencies over a period of time through time series analysis.<br>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 | **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] & Hour of Teaching | |

| | Theory | Practical | Cumulative |
|---|---|---|---|
| Credits | 4 | - | 4 |
| Hour of Teaching (Total) | 60 | - | 60 |

| | |
|---|---|
| Course Objectives (not more than 100 words) | The course aims to acquaint the learners with the techniques and principles to manage human resources of an organization for better performance and workplace environment. The course also offers orientation to the recent dynamics of managerial practices. |
| 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:** Overview of Modern HRM; HRM Practices in Public and Private Sector; Strategic HRM- Concept, Significance, Process, Functions, Traditional vs Strategic HRM; HR Environment- Globalisation and HR, Merger & Acquisitions and HR, Total Quality Management, Traditional & TQM HR Approaches, A Framework of HR Diversity Management; HRM in Global Competitive Environment, Green HRM. | 15 |
| II | **Internal Mobility and Career & Succession Planning:** Internal Mobility- Concept, Transfer, Promotion, Demotion, Employee Separations; Career Management Process, Models, Role & Challenges of Career Development, Career Development Initiatives, Stages in Career Planning; Succession Planning and Succession Management. | 15 |
| III | **Ethical Issues in HRM:** Business Ethics - Introduction and meaning, Sources and Importance, Ethical Responsibilities for Managers, HR Ethical Issues, Techniques for Managing the Ethics, Difficulties in Ethical Decision making, Consequences of Unethical Culture, Ethical Issues in HRM in MNCs. | 15 |
| IV | **Employee Maintenance and Workplace Spirituality:** Employee Empowerment, Employee Retention, Downsizing, Work- life balance; Stress Management- Meaning, Levels of Stress, Personality and Stress, Sources and Consequences of Stress, Coping Strategies for Stress; Workplace Spirituality- Concept, Impact on Employees and on Business, Employee Well-Being & Spirituality, Challenges. | 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 | **Reference Books:**<br><br>1. Human Resource Management (17 Edition, 2023), Garry Dessler and Biju Varkkey, Pearson.<br>2. Human resource management: Text and Cases (10th edition), K Aswathappa and Sadhna Dash, McGraw Hill.<br>3. Human resource management (3 Edition, 2023), V S P Rao, Taxmann.<br>4. Armstrong's Handbook of Human Resource Management Practice: A Guide to the Theory and Practice of People Management by Michael (2023) Armstrong and Stephen Taylor.<br>5. Human Resource Management, 13ed, 2021 (An Indian Adaptation) by Susan L. Verhulst, David A. DeCenzo, et al. Willey<br>6. Human Resource Management (2e, 2019) S S Khanka, S Chand.<br>7. Human Resource Management (6th Edition, 2023) Biswajeet Pattanayak, PHI.<br>8. Human resource management, (2019) V S P Rao, Cengage Publication.<br>9. Human Resource Management (2 Edition 2020), R.S. Meena, Disha International Publication, New Delhi.<br>10. Human Resource Management (2 Edition 2016), A.A. Ansari, Sapna Ashok Prakashan, Varanasi.<br>11. Human Resource Management (2023), Rakhi Gupta, Shiksha Sagar, Agra |
| Learning Outcomes (not more than 100 words) | After the completion of the course, the learners will be able to:<br><br>1. Develop the understanding of the conceptual foundation of SHRM, HR environment and Green HRM.<br>2. Analyze the importance of career mobility in the business.<br>3. Understand the importance of ethical culture in the business.<br>4. Identify the employee maintenance and need for workplace spirituality in business. |



Head of the Department

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

**Department of Commerce**
**Faculty of COMMERCE**

<table>
<tr><td>Course Title</td><td colspan="4">INCOME TAX PLANNING AND MANAGEMENT</td></tr>
<tr><td>Category of Course[1]</td><td colspan="4">Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2] & Hour of Teaching</td><td colspan="4"><table><tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr><tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr><tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr></table></td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td colspan="4">1. To provide basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961.<br>2. To equip the students to apply Direct Taxation knowledge under different heads of Income.<br>3. To learn specialized Taxation areas of computation of Total Income and Tax Liability under New Tax Regime and Old Tax Regime.<br>4. To have a basic understanding on Preparation and filing of online return of Income.</td></tr>
<tr><td>Course Content</td><td colspan="4">The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| **Units** | **Course Content** | **Hr. of Teaching** |
|---|---|---|
| I | Basic Concepts of Income Tax; Previous Year, Assessment Year, Income, Assessee, Persons, Incomes. Agricultural Incomes and Computation. 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 |
| 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 |

[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. Singhanai V.K. – Students, Guide of Income Tax; Taxman Publications, New Delhi, India.<br>2. Prasad, Bhagwati- Income Tax Law and Practice; Wiley Publication, New Delhi, India.<br>3. Mehrotra, H.C. – Income Tax Law & Accounts; Sahitya Bhawan Publications, Agra, U.P. India.<br>4. Mittal Preeti Rani , Bansal Anshika -Income Tax Law and Practice; Sultan Chand & Sons, New Delhi, India.<br>5. Gaur and Narang-Income tax: Law and practice; Kalyani Publications, New Delhi, India.<br>6. Makta Jain/ Rakesh Jain- Income tax Law and practice; V.K. Global Publications. Pvt. Ltd., New Delhi, India.<br>7. Saha / Dash- Income Tax Law and Pratcice; Himalaya Publishing House.<br>8. Pagare, Dinkar- Law and Practice of Income Tax; Sultan Chand and Sons, New Delhi, India.<br>9. Lal, B.B. -Income Tax Law and Practice; Konark Publications, New Delhi, India.<br>10. Sharma, Ram Dutt. - Income Tax Refurnds (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.<br>2. Able to understand different provisions and regulatory implications of Income Tax.<br>3. Calculate the tax liabilities of different assessees. |



Head of the Department

# BANARAS HINDU UNIVERSITY

**(Detailed Syllabus of different Courses under NEP 2020)**

**Department of Commerce**
**Faculty of Commerce**

| | |
|---|---|
| Course Title | **Investment Banking and 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.<br>2. To provide an understanding of the tools used in investment banking.<br>3. To delve into the practical aspects of Issue management.<br>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 | **Introduction of 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, Organizational 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 and Underwriting, 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.<br>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 |
| IV | Credit Rating : Meaning and Functions of Credit Rating; Significance of Credit Rating; 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 |

[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 Banking – Theory, Governance and Services-Vishwanath Murthy, Himalaya Publication.<br>2. Indian financial system. New Delhi, H. R. Machiraju, Vikas Publication House<br>3. Financial Services, M. Y. Khan , McGraw Hill<br>4. Financial Markets, Institutions and Services, C. Sharma, SBPD Publications.<br>5. The practitioner's guide to Investment Banking, Mergers & Acquisitions, Corporate Finance, J. J Castillo & P. J. Mcaniff, Circinus Business Press.<br>6. Financial services, M. Y. Khan, McGraw Hill Education.<br>7. Merchant Banking and Financial Services, Dr. S. Gurusamy, McGraw Hill Education<br>8. MERCHANT BANKING AND FINANCIAL SERVICES \| DR. K. RAVICHANDRAN \| Himalaya Publishing House<br>9. Merchant Banking IX by NISM, Taxmann Publications (P) Ltd.Top of Form<br>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.<br>2. Inculcate knowledge on Issue management and develop the practical aspects of it.<br>3. Enable to identify credit rating agencies and role of depository services<br>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 | **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.<br>2. To familiarize the students with the concepts of Money Market and Capital Market.<br>3. To explain Commercial Banking and its current developments.<br>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 | Hr. of Teaching |
|---|---|---|
| I | **Introduction:** Indian financial system – Concept, Functions, Structure and components; interlinkages between financial system and economic 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 and Capital Markets**<br>Money markets – functions, organizations and participants; Money market instruments; Role of Reserve Bank of India in Indian money market.<br>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**<br>Commercial banking – Introduction, classification and role in economy; Asset liability management; Non-performing assets (NPA); Financial inclusion; Recent developments including digital banking and universal banking. | 10 |
| IV | **Financial Institutions II: Insurance, Mutual Funds and NBFCs**<br>Insurance - Life and non-life insurance companies in India – Public and private; Mutual Funds - Introduction and their 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 |

[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. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.<br>2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.<br>3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall.<br>4. Goel, S. Financial Markets, Institutions and Services PHI learning<br>5. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House.<br>6. Kohn(2013). Financial Institutions and Markets.Oxford University Press.<br>7. Madura, J., Financial Markets and Institutions. Cengage.<br>8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008.<br>9. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill |
| Learning Outcomes (not more than 100 words) | After completing the course, the student shall be able to:<br>1. Describe the meaning, components and functions of a financial system.<br>2. Interpret different financial systems and how they operate.<br>3. Analyze the theoretical concepts underlying money and capital markets.<br>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 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 | Hr. 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.<br>2. Gupta, R. L., & Radhaswamy, M. Advanced Accountancy. New Delhi: Sultan Chand.<br>3. Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers.<br>4. Mahajan, S., & Kulkarni, M. Corporate Accounting. Pune: Nirali Publication.<br>5. Mahajan, S., Jagtap, & Zagade, S. Corporate Accounting. Pune: Diamond Publication.<br>6. Monga, J. R., & Ahuja, G. Advanced Accounting (Vols. I, II). Noida: Mayoor Paperback.<br>7. Mukherjee, A., & Hanif, M. (2002). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill.<br>8. Paul, S. K. Accountancy (Vols. I, II). Calcutta: New Central Book Agency.<br>9. Shukla, M., Grewal, T., & Gupta, S. Advanced Accounts. New Delhi: S. Chand & Co.<br>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.<br>2. Develop knowledge of holding and subsidiary companies.<br>3. Enable students to gain an idea of liquidation of companies.<br>4. Develop knowledge of valuation of shares and goodwill.<br>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 | **AUDITING (FMM)** |
| 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 prepare students to understand the nature and objectives of an audit and make them appreciate the general auditing practice.<br>2. Designed to provide in-depth study of auditing principles, concepts, and practices as it applies mainly to business and investors.<br>3. Will provide the student with a working knowledge of auditing procedures and techniques, standards, ethics and legal environment, statistical audit tools as well as audit reports. |
| 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 and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: Audit Programme, Audit and book, Audit Working papers and evidence, Preparation before commencing of Audit; Internal Check System - Routine Checking, Internal Check and Test Checking. Internal Control Measures. | 10 |
| II | **Vouching & Verification:** Voucher - Vouching of Cash Book, Trading Transactions, Impersonal Ledger, Cash transactions, Methods of window dressing; Audit Evidence; Verification and valuation of assets and liabilities - Auditors position regarding the valuation and verifications of assets and liabilities - depreciation - reserves and provisions - secret reserves. | 10 |
| III | **Company Audit:** Appointment of auditor, Qualification and Disqualification, Powers, Rights, Duties and Liabilities of Company Auditor. Audit of Share Capital, Share transfer, Divisible Profits and Dividend. Auditor's report - Cleaned and Qualified report, Contents; Audit of Branch, Joint, Management and Statutory (Briefly). | 10 |
| IV | **Audit of Public Sector Undertaking and Banks:** Special features regarding Audit of departmental undertakings, Statutory Corporations and Government Companies, Special features relating to audit of Banks, Insurance companies, non-profit companies like co-operatives and educational institutions; Cost Audit: Importance, PRovisions regarding cost audit, Cost audit report; Tax audit; Social 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. To promote the discovery and application of knowledge, acquisition of skills regarding effective use of auditing principles.<br>2. Development of intellect and character in a manner that prepares the students to contribute ethically as citizens of a changing and increasingly auditing techniques and procedures.<br>3. To equip students with a broad range of knowledge, skills, and attitudes to help them understand and appreciate the nature of auditing and its practices. |
| Learning Outcomes (not more than 100 words) | 1. S. Vengadamani, Practical Auditing, Margham Publications. Chennai.<br>2. Ghatalia, Principles of Auditing, Allied Publishers Pvt. Ltd., New Delhi.<br>3. Pradeesh Kumar, Baldev Sachdeva & Jagwant Singh, Auditing Theory and Practice, Kalyani Publications.<br>4. N. D. Kapoor, Auditing, S Chand, New Delhi.<br>5. R. G. Saxena, Principles and Practice of Auditing, Himalaya Publishing House, New Delhi.<br>6. Jagadesh Prakesh, Principles and Practices of Auditing, Kalyani Publications.<br>7. Kamal Gupta and Ashok Gupta, Fundamentals of Auditing, Tata McGraw Hill.<br>8. K. J. Vijaya Lakshmi & A. S. Roopa, Auditing, Seven Hills International Publishers, Hyderabad. |



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( VI Semester)** |
| 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<br><br>(not more than 100 words) | 1. To provide students with a working knowledge of principles and provisions of GST and Customs Law.<br>2. To Understand the conceptual framework and assessment of GST.<br>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** | **Hr. 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 |

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

### Faculty of Commerce

<table>
<tr><td>Course Title</td><td colspan="4">Financial Analysis and Valuation (VI Semester)</td></tr>
<tr><td>Category of Course[1]</td><td colspan="4">Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2] & Hour of Teaching</td><td colspan="4"><table><tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr><tr><td>Credits</td><td>4</td><td>0</td><td>04</td></tr><tr><td>Hour of Teaching (Total)</td><td>60</td><td>0</td><td>60</td></tr></table></td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td colspan="4">1. Describe the sources of information for financial statement analysis.<br>2. Calculate and explain changes in financial statements using horizontal analysis, vertical analysis, and trend analysis.<br>3. Perform ratio analysis, Fund flow and Cash flow analysis on financial statements.<br>4. Describe the considerations used in Valuations.</td></tr>
<tr><td>Course Content</td><td colspan="4">The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| **Units** | **Course Content** | **Hr. 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 of Financial Statement Analysis; Limitations of Financial Statement Analysis | 10 |
| II | Ratio Analysis: Concept of Financial Ratio; Need for 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 | Valuation of Goodwill, Share and Business Entity: Concept of Goodwill; Types of Goodwill; Need for and Methods of Valuation of Goodwill; Need for and Methods of Valuation of Equity Shares; Concept of and Need for 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.<br>2. Financial Statement Analysis, K.R. Subramanyam, McGraw-Hill.<br>3. Management Accounting, Sharma and Gupta, Kalyani Publications.<br>4. How to Analyze Financial Statements, Ramachandran and Kakani, McGraw-Hill.<br>5. Financial Ratio and Financial Statement Analysis, Raiyani and Bhatasna, New Century Publications.<br>6. Financial Statement Analysis and Security Valuation, Stephen Penman, McGraw-Hill.<br>7. Financial Statement Analysis, Fernando Alvarez, Wiley Finance. |
| Learning Outcomes (not more than 100 words) | 1. Demonstrate knowledge in analysis of financial statement.<br>2. Utilize decision-support tools and communicate critical information relevant to business decisions.<br>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

<table>
<tr><td>Course Title</td><td>MARKETING OF FINANCIAL SERVICES (SEM VI)</td></tr>
<tr><td>Category of Course[1]</td><td>Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2] & Hour of Teaching</td><td>
<table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr>
</table>
</td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td>1. To equip the students with the functional aspects of the various types of financial products and services available in our country.<br>2. To enrich students' knowledge on key areas relating to management of financial products and services.<br>3. To familiarize students about various financial services and its recent trends.</td></tr>
<tr><td>Course Content</td><td>The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

[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

| Units | Course Content | Hr. of Teaching |
|---|---|---|
| I | **Financial Services: Marketing and Branding:** Introduction and Types of Financial Services, Regulatory Framework of Financial Services in India; Marketing Mix of Financial Services, Financial Products Development Strategies, Analyzing Marketing Strategies Adopted by Selected Banks & Other Financial Service Providers, Ethical Issues in Marketing of Financial Services. | 10 |
| II | **Marketing of Banking Services:** Commercial. Development, Investment and International Banking – Issues, Trends and Challenges, Marketing of Banking Services – Banking Products and Services; Distribution, Pricing and Promotion Strategy for Banking Services; Attracting and Retaining bank customers; Marketing Strategy of Credit Cards, Debit Cards, Saving Accounts and Different Types of Loans, Barter Card. | 15 |
| III | **Marketing of Mutual Funds and Insurance:** Introduction, Types of Mutual Fund Schemes- Functional Classification, Portfolio Classification, Investment Classification, Benefits of Mutual Funds, Managing Mutual Funds in India- The Sponsor, The Trustees, The Custodians, Asset Management Company. Marketing of Insurance Products - Life and Non-Life Products, Marketing of Pension Funds. | 15 |
| IV | **Marketing of other financial services:** Merchant Banking - Overview, Nature, Functions, Scope and Regulation; Lease Financing - Industry, Size and Scope, Evaluation of Lease Transaction, Factoring and Forfeiting; Securitization - Introduction, Mechanism and Process of Securitization, Asset Reconstruction Companies, Participants in Securitization and their Role; Credit Rating - Meaning, Functions and Benefits, Credit Rating Agencies in India- CRISIL, ICRA and CARE, Global Credit Rating Agencies - Moody's and Standard & Poor's, Major Factors Considered While Determining the Rating Profile of a Security. Regulatory Framework of Credit Rating in India. | 20 |

| | |
|---|---|
| Texts / References | 1. Gordon, N., and Natarajan, V. (2017). Financial Markets and Services. Himalaya Publishing House. (8th edition)<br>2. Agarwal, O. P. (2018). Modern Banking of India. Himalaya Publishing House. (22nd edition)<br>3. Bedi, H. L., and Hardikar, V. K. (2015). Practical Banking Advances. UBS. (10th edition)<br>4. Bhole, L. M., and Mahakud, J. (2015). Financial Institutions and Markets: Structure, Growth and Innovations. Tata-McGraw Hill. (6th edition)<br>5. Gupta, P. K. (2014). Essentials of Insurance and Risk Management. Himalaya Publishing House. (1st edition)<br>6. Bharti Pathak, Indian Financial System, Pearson Education.<br>7. M. Y. Khan, Financial Services, Tata McGraw Hill. |
| Learning Outcomes (not more than 100 words) | 1. To interpret the concept of Financial Services and its marketing.<br>2. Able to describe and distinguish between various Financial Services.<br>3. Describe the structure of the banking system and functions of Banks.<br>4. Analyze the Role of other financial services as well the financial markets regulators. |

Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Department of Commerce

### Faculty of Commerce

| | |
|---|---|
| Course Title | **PROJECT 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 discuss Project ideas, Project Cycle and Formulation.<br>2. To perform appraisal of projects with detailed Feasibility Analysis<br>3. To identify various costs and benefits and its analysis.<br>4. To study various measures of risk and develop the strategies employed in managing risk. |
| 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:** Project ideas, Project formulation, Project appraisal in planning models, Phases of a Project Life - cycle; Stages of a Project; Project Management Team, Human aspects of Project Management, Pre-requisite for successful project implementation. | 10 |
| II | **Feasibility Studies:** Screening of Ideas; Pre-feasibility & feasibility study, Financial, Marketing, Technical, Economic and Environmental Analysis, Project audit; Major Cost Components of the Project; Sources of Project Financing; Planning Capital Structure; Cost of Production and Profitability Estimate; Cash Flow Estimates; Projected Balance Sheet. | 15 |
| III | **Social cost Benefit analysis**: Social objectives, Identification of cost and Benefits, Shadow pricing methods of SCBA - UNIDO Approach, Little Mirrlees Approach, World Bank Approach, Limitations of SCBA. | 15 |
| IV | **Analysis of Risk:** Types and Measures of Risk, Analytical Derivation, Sensitivity Analysis, Scenario Analysis, Monte Carlo Simulation, Decision Tree Analysis. Project Organization; Project Planning and Scheduling; GANTT Charts; Critical Path Method; Programme Evaluation Review Technique. | 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. P.C.K. Rao, "Project Management and Control", Sultan Chand & Sons.<br>2. Vasand Desai, "Project Management", Himalaya Publishing House.<br>3. Bhavesh M. Patel, "Project Management", Vikas Publishing House Pvt. Ltd.<br>4. Prasanna Chandra, "Project Planning and Analysis", Tata McGraw Hill.<br>5. Kasireddy Sandeep Reddy, "Project Management for Beginners", Redshine Publication.<br>6. Jack R. Meredith, Scott M. Shafer, Samuel J. Mantel Jr., "Project Management: A Managerial Approach" (8th edition, 2017), Wiley Publication.<br>7. Jeffrey K. Pinto, "Project Management: Achieving Competitive Advantage" (4th edition, 2019), Pearson. |
| Learning Outcomes (not more than 100 words) | 1. Demonstrate the ability to identify potential project ideas, structure a project lifecycle, and develop comprehensive project formulations.<br>2. Conduct thorough project appraisals, including detailed feasibility studies, to assess project viability and potential impact.<br>3. Quantify and analyze project costs and benefits to determine overall project value and make informed decisions.<br>4. Identify, assess, and develop strategies to manage project risks effectively, mitigating potential negative impacts. |



Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Department of Commerce
### Faculty of COMMERCE

<table>
<tr><td>Course Title</td><td>Security Analysis and Portfolio Management</td></tr>
<tr><td>Category of Course[1]</td><td>Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits[2]& Hour of Teaching</td><td>
<table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr>
</table>
</td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td>1. To understand the concepts of security analysis and portfolio management.<br>2. To develop the knowledge of various investment strategies.<br>3. To apply theoretical concepts to real world scenarios and make informed investment decisions.</td></tr>
<tr><td>Course Content</td><td>The course content is divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| Units | Course Content | Hr. of Teaching |
|---|---|---|
| I | **Introduction :**Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions; Investment Process; Various Attributes of Investment; Investment Environment -Instruments, Markets, Regulations etc. | 10 |
| II | **Fundamental Security Analysis :**Meaning and Scope of Fundamental Analysis; Economic and Industry Analysis ;Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares. | 15 |
| III | **Technical Security Analysis :** Meaning and Significance of Technical Analysis; Technical Analysis Vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Various Forms of Efficient Market Hypothesis. | 15 |
| IV | **Portfolio Management :** Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision. **Portfolio Analysis** Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc; Systematic Vs. Unsystematic Risks. | 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. Punithavathy Pandian, Security Analysis and Portfolio Management , Vikas Publishing House.<br>2. V.K Bhalla , Investment Management , S.Chand Publication.<br>3. Prasanna Chandra , Investment Analysis and Portfolio Management , Tata McGraw-Hill.<br>4. Ritu Ahuja, Security Analysis and Portfolio management, Atlantic.<br>5. Donald E.Fisher & Ronald J. Jordan, Security Analysis and Portfolio management, Pearson Education.<br>6. Shashi K.Gupta , Rosy Joshi ,Security Analysis And Portfolio Management, Kalyani.<br>7. S Kelvin , Security Analysis And Portfolio Management, PHI Publications.<br>8. Dr.P. V. V Satyanarayana, Security Analysis And Portfolio Management, Discovering Publication house. |
| Learning Outcomes (not more than 100 words) | 1. To discuss various forms of the securities market and its mechanism.<br>2. To analyze the economy and industry based on economic indicators and its performance.<br>3. To analyze the technical aspect of securities and valuation of securities.<br>4. To apply the concepts of portfolio management for better investment. |

Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Department of Commerce

### Faculty of COMMERCE

| | |
|---|---|
| Course Title | **STOCK MARKET OPERATIONS (SEMESTER VII)** |
| 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) | • Helps to explain the basic concept of the Securities Market.<br>• Learn Practice Trading on Stock Market.<br>• Analyze the legal Framework of Securities Market.<br>• Explain different segments of Stock Exchange and Perform Demat Trading. |
| 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 Security Markets:** Concept, types and development of Securities market in India; Primary Market - Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation - fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; Listing of Securities. Secondary Market Concept - Functions and Importance; Mechanics of Stock Market Trading; Different types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers. | 15 |
| II | **Stock Market Indices:** Meaning, Purpose, and Consideration in developing index; Stock market indices in India; BSE Sensex: Scrip selection criteria and Construction; Share groups on BSE; BOLT System; Different types of settlements; Pay-in and Pay-out, Bad Delivery and Short delivery; Auction. NSE – Scrip selection criteria and Construction; Market segments; NEAT system options; Market types, Order types and books; De-mat and Physical settlement; Institutional segment; Funds settlement; Bad and short delivery; Auction; Other BSE indices (briefly); Stock market indices in foreign countries (Overview). | 15 |

| | | |
|---|---|---|
| III | **Regulatory Framework & Practical Approach:** SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. **Practical Approach to Stock Market**: Intraday Trading Strategy; Delivery & Settlement Procedure; Study Chart Plans; Candlestick Patterns; Other Technical Tools for Analysis of Stock Market Operations. | 15 |
| IV | **Depository & Derivatives:** Depository - Role and need; The Depositories Act, 1996; SEBI (Depositories and Participants Regulation)1996; SEBI (Custodian of Securities) Regulation 1996; National Securities Depository Ltd. (NSDL). Derivative Trading: Future and options-concept, meaning and importance, Methods of trading; Valuation of options. | 15 |

| | |
|---|---|
| Texts / References | • Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.<br>• V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.<br>• Prasanna Chandra, Security Analysis and Portfolio Management, Tata McGraw-Hill.<br>• Sanjeev Agarwal, A Guide to Indian Capital Market, Bharat Publishers.<br>• Ravi Puliani and Mahesh Puliani, Manual of SEBI, Bharat Publication.<br>• Dalton, John M.: How the Stock Market Works; Prentice Hall, New Delhi.<br>• Gupta, L.C. Stock Exchanging Trading in India; Society for Capital Market Research and Development,Delhi.<br>• Machi Raju, H.R.: Working of Stock Exchanges in India; Wiley Eastern Ltd.; New Delhi.<br>• Chandratre K.R. et al.: Capital Issues, SEBI & Listing; Bharat Publishing House, New Delhi.<br>• Donald E. Fisher, Ronald J. Jordan: Security Analysis and Portfolio Management; Prentice Hall, NewDelhi. |
| Learning Outcomes (not more than 100 words) | • Understand the role and importance of Indian Stock market Operations .<br>• Apply and analyze the Concepts relevant to Indian Stock markets.<br>• Understand and analyze the mechanism and regulation of financial instruments and determine the value of stocks, bonds, and securities.<br>• Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market. |



Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Department of Commerce

### Faculty of Commerce

<table>
<tr><td>Course Title</td><td>Corporate Reporting Practices (Semester VII)</td></tr>
<tr><td>Category of Course</td><td>Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits& Hour of Teaching</td><td>
<table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr>
</table>
</td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td>• To understand the financial reporting frameworks.<br>• To develop the skills to analyze and interpret financial reporting.<br>• To apply corporate reporting standards to real- world scenarios , ensuring compliance and transparency.</td></tr>
<tr><td>Course Content</td><td>The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| Units | Course Content | Hr. of Teaching |
|---|---|---|
| I | **Financial Reporting:-** Concept of Financial Reporting; Objectives and Requirement of Financial Reports; Users in Financial Reporting; Qualitative Characteristics of Financial Reporting Information Significance of Company Annual Report; Benefits of Financial Reporting; Disclosure Requirements; 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 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 | 15 |

| | | |
|---|---|---|
| | and Committee Reports; Corporate Governance Reporting Practices in India. | |
| Texts / References | • Dr. A.S. Gurudath, Mr. Saiprasad D., and P. V. Padmaja, "Corporate Reporting Practices", Himalaya Publishing House.<br>• Prof. Jawaharlal, "Corporate Reporting Practices", Taxmann.<br>• Ashish K. Bhattacharya, "Corporate Reporting Practices and Analysis", PHI Learning Private Limited.<br>• Prasanna Chandra, "Corporate Valuation: Text and Cases", McGraw Hill Education.<br>• V. K. Vasal, "Corporate Reporting in India", New Century Publications. | |
| Learning Outcomes (not more than 100 words) | • Develop a comprehensive understanding of financial reporting frameworks and standards.<br>• Acquire the ability to critically analyze and interpret financial information from various sources.<br>• Apply financial reporting principles to real-world business scenarios, ensuring compliance and transparency.<br>• 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 | **BUSINESS RESEARCH METHODS (SEMESTER VII)** |
| Category of Course | Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above) |
| Credits & Hours of Teaching | |

| | Theory | Practical | Cumulative |
|---|---|---|---|
| Credits | 4 | - | 4 |
| Hour of Teaching (Total) | 60 | - | 60 |

| | |
|---|---|
| Course Objectives (not more than 100 words) | • To impart knowledge about the research process, enabling students to conduct and understand business research.<br>• To provide students with a decision-making foundation for making sound managerial decisions.<br>• 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 | Hr. 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 |
| 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 | • Donald R Cooper and Pamela S Schindler, Business Research Methods, 9th Edition, Tata McGraw Hill Publishing Company Limited.<br>• Wilkinson & Bhandarkar, Methodology and Techniques of Social Science Research, Himalaya Publishing House.<br>• Spiegel, M.R., An Introduction to Management for Business Analysis, McGraw Hill<br>• Michael, V. P., Research Methodology in Management, Himalaya Publishing House.<br>• Deepak Kumar Bhattacharya, Research Methodology, Excel Books.<br>• Deepak Chawla & Neena Sondhi, Research Methodology (Concepts and Cases), Vikas publishing.<br>• Alan Broman, Emma Bell, Business Research Methods, 3rd Edition, Oxford University.<br>• Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners. |
| Learning Outcomes (not more than 100 words) | • Awareness about how to carry on research.<br>• Knowledge about framing a research design and collection of data.<br>• 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

<table>
<tr><td>Course Title</td><td colspan="2">Managerial Accounting</td></tr>
<tr><td>Category of Course</td><td colspan="2">Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits& Hour of Teaching</td><td colspan="2"><table><tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr><tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr><tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr></table></td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td colspan="2">• This course aims to acquaint the students with different measures of financial performance and analytical models.<br>• To develop the skills to prepare reports for different levels of management.</td></tr>
<tr><td>Course Content</td><td colspan="2">The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| Units | Course Content | Hr. 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 |
| 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. | 15 |

<table>
<tr><td>Texts /</td><td>• Drury, Colin, Management Accounting and Control, Thomson Learning.</td></tr>
</table>

| | |
|---|---|
| References | • Khan and Jain, Management Accounting, Tata McGraw Hill.<br>• Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd.<br>• Kaplan, Atkinson and Young, Management Accounting, Pearson Education.<br>• Kaplan, Atkinson, Advanced Management Accounting, Pearson Education.<br>• Anthony, Robert N., and Vijay, Management Control System, McGraw Hill |
| Learning Outcomes (not more than 100 words) | • Identify the conventions and doctrines of managerial accounting and other generally accepted principles which may be applied in the current business world.<br>• Identify major contemporary issues in Managerial Accounting.<br>• 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 and Macro Economics (SEM VII)** |
| 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) | • Aim to equip the learner with knowledge of micro and macro economics.<br>• Help them to understand the concept and complication of topics such as demand forecasting and consumer surplus.<br>• Understand the important theories of rent, wages, interest and profit.<br>• To simplify the knowledge of macro economics and its relevance. |
| 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 | **Introduction to Managerial Economics**:<br>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.<br>**Consumer Surplus**: Definition, Assumptions, Criticism, Importance, Hicksian explanation of Consumer's Surplus. **Demand Forecasting:** Meaning, Characteristics, Objectives, Importance, Limitations, Factors involved in Demand Forecasting, Methods of Demand Forecasting. Demand Forecasting methods for New Products, Criteria of ideal Demand Forecasting System, Steps of Demand Forecasting, Factors affecting Demand Forecasting. | 15 |
| II | **Indifference Curve**:<br>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.<br>**Revealed Preference Theory**:<br>Concept and Critical appraisal of Revealed Preference Theory. **Revenue Analysis:** Concept, Total Revenue, Average Revenue, Marginal Revenue, | 15 |

| | | |
|---|---|---|
| | Relationship between Average Revenue and Marginal Revenue, Comparative study of revenues of different markets. | |
| III | **Theories of Distribution:** Classical Theory, Marginal Productivity Theory, Modern Theory; **Theories of Rent**: Ricardian Theory of rent, Modern theory of rent. **Theories of Wages**: Classical theory of wages and modern theory of wages. **Theories of Interest**: Classical theory of interest, Neo classical theory of interest, Keynesian liquidity preference theory of interest, Modern theory of interest. **Theories of Profit**: Rent, Wage, Marginal Productivity, Uncertainty, Dynamic, Innovation theory and Demand and Supply theory of profit; **Profit policy and measurement**: Reasons for earning profit by firm, Aims of profit policy, Measurement of profit, Methods of profit forecasting. | 15 |
| IV | **Pricing Policies & National Income:**<br>**Pricing Policy:** Concept, Objectives, Factors affecting price policy, Process of Price Determination, Types of Price policies, Methods of Determining prices: Based on cost, Based on market condition, Price strategies of new product.<br>**National Income**: Meaning, Definition, Concept, Importance, Methods of measuring National Income, Limitations, National Income and economic welfare. **Business Cycle**: Meaning, Definitions, types, Phases, Theories of business cycle. | 15 |

| | |
|---|---|
| Texts / References | • H.K. Singh, *Business Economics, Navyug Publications.*<br>• Shantanu Saurabh and H. K. Singh, *Business & Managerial Economics.*<br>• *Suomyen Sikdar. Principles of Macro Economics, OUP India.*<br>• John Sloman and Mark Sutcliffe*, Economics for Business, Financial Times Management.*<br>• Dominick Salvatore and Siddhartha K. Rastogi*, Managerial Economics: Principles and Worldwide Application, Oxford University Press.*<br>• *D N Dwivedi, Managerial Economics, S Chand And Company Ltd; 9th edition.*<br>• *R L Varshney, Managerial Economics, Sultan Chand & Sons Twenty Second edition.*<br>• *M L Sharma , प्रबन्धकीय अर्थशास्त्र (Managerial Economics), Sahitya Bhawan Publications.*<br>• T R Jain, *प्रबन्धकीय अर्थशास्त्र, VK Publisher.*<br>• https://onlinecourses.swayam2.ac.in/ini24_cm04/preview |
| Learning Outcomes (not more than 100 words) | • The students will be equipped with knowledge and understanding of micro and macro economics.<br>• Understanding of critical market topics such as demand forecasting, revenue analysis etc.<br>• Critical evaluation of different relevant theories related to rent, wage, interest and profit.<br>• Proper understanding of important topics of macro economics such as national income and business cycle. |

Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Department of Commerce

### Faculty of COMMERCE

<table>
<tr><td>Course Title</td><td colspan="2">Corporate Governance (SEM VIII)</td></tr>
<tr><td>Category of Course</td><td colspan="2">Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation<br>(Tick any one of the above)</td></tr>
<tr><td>Credits & Hour of Teaching</td><td colspan="2"><table>
<tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr>
<tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr>
<tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr>
</table></td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td colspan="2"><ul><li>To provide students with a thorough understanding of corporate governance in India and abroad.</li><li>To explore the historical evolution, legal framework, and contemporary issues related to corporate governance.</li><li>To gain insights into the role of board management and various corporate committees.</li></ul></td></tr>
<tr><td>Course Content</td><td colspan="2">The course content is divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| Units | Course Content | Hr. of Teaching |
|---|---|---|
| I | **Corporate Governance Framework in India:**<br>Introduction – Meaning, Objective, Nature and Scope of Corporate Governance. Significance of Corporate Governance. Evolution of Corporate Governance. OECD Principles of Corporate Governance. Corporate Governance Theory- Agency, Stewardship, Shareholder & Stakeholder. Reasons for Corporate Governance Failure. | 15 |
| II | **CG Committees in India and Abroad:**<br>The Cadbury Committee (1992), Sarbanes Oxley Act (2002), Confederation of Indian Industry (CII) Code (1997), Kumar Mangalam Birla (1999), Narayana Murthy Committee (2005) and Naresh Chandra Committee (2002). | 15 |
| III | **Corporate and Board Management:**<br>Corporate Business Ownership Structure. Board of Directors – Role, Composition, Systems and Procedures. Fiduciary relationship. Rights, Duties and Responsibilities of Directors. Types of Directors- Promoter/ Nominee/ Shareholder/ Independent. | 15 |
| IV | **Committee in CG**:<br>Board Committees – Need, Functions and Advantages of Committee Management. Constitution and Function of Audit Committee; | 15 |

| | | |
|---|---|---|
| | Remuneration Committee; Shareholders' Grievance Redressal Committee. Role of Professionals in Board Committees. Role of Company Secretaries in compliance of Corporate Governance | |
| Texts / References | • Fernando, A.C. (2018), Corporate Governance: Principles, Policies and Practices, Pearson.<br>• Goel, S. (2024) Corporate Governance: Theory and Practice, Wiley Publication.<br>• Kumar A., Gupta L. and R.J. Arora (2016), Auditing and Corporate Governance. Taxmann Pvt Ltd.<br>• Tricker, Bob. (2015) Corporate Governance-Principles, Policies, and Practice (Indian Edition). Oxford University Press, New Delhi.<br>• Sharma, J.P.(2016) Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, New Delhi<br>• Mallin, Christine A. (2018) Corporate Governance (Indian Edition), Oxford University Press, New Delhi.<br>• Rani, Geeta D., and R.K. Mishra, (2017) Corporate Governance- Theory and Practice, Excel Books, New Delhi. | |
| Learning Outcomes (not more than 100 words) | • Understand the concept of corporate governance in organizations and its essence for management.<br>• Provide and assimilate information leading to failure of organization and corporate scams.<br>• Comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad. | |

Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

### Faculty of COMMERCE

| | |
|---|---|
| Course Title | **International Financial Management (Semester VIII)** |
| 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 understand international monetary system and its significance in cross border activities.
- To get an exposure to foreign exchange market and exchange rate dynamics.
- 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 | 15 |

| | | |
|---|---|---|
| | Translation; Measurement of Transaction Exposure; Hedging of Transaction Exposure; Economic Exposure; Hedging of Operating Exposure; Measurement and Management of Translation Exposure. | |
| 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 | • Apte, P.G.: International Financial Management, Tata McGraw Hill, New Delhi,<br>• Buckley, Adrian: Multinational Finance, Prentice Hall, New Delhi.<br>• Henning, C.N., W Piggot and W.H. Scott: International Financial Management, McGraw Hill, International Edition.<br>• Levi, Maurice D: International Finance, McGraw-Hill, International Edition.<br>• Rodriqufe, R.M. and E.E. Carter: International Financial Management, Prentice Hall, International Edition.<br>• Shaprio, Alan. C: Multinational Financial Management, Prentice Hall, New Delhi.<br>• Yadav, Surendra S., Jain P.K. and Max Peyrard: Foreign Exchange Markets, Macmillan, New Delhi.<br>• Zeneff, D. and J.Zwick : International Financial Management, Prentice Hall, International Edition.<br>• Pilbeam Keith: International Finance; Macmillan Press, Hong Kong. |
| Learning Outcomes (not more than 100 words) | • Explanation and appreciation of international monetary systems.<br>• Measurement and prediction of currency exchange rates.<br>• Management of exchange rate risk.<br>• 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 | **Advanced Business Statistics (SEM VIII)** |
| Category of Course | Major / **Minor** / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above) |

| Credits & Hours of Teaching | Theory | Practical | Cumulative |
|---|---|---|---|
| Credits | 4 | - | 04 |
| Hour of Teaching (Total) | 60 | - | 60 |

| | |
|---|---|
| Course Objectives (not more than 100 words) | • To understand the advanced statistics for business research and data analytics;<br>• To acquire knowledge of which type of tests be use in particular data;<br>• To understand the chronology of tests 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 |
| 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 |

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|---|---|
| Texts / | • Gupta K.L., Statistical Analysis, 2017 Sahitya Bhawan Publication. |

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|---|---|
| References | • Nagar K. N., Basic Theory of Statistics.<br>• Gupta S.C., Fundamentals of Statistics, Himalaya Publishing House.<br>• Andy Field., Discovering Statistics using IBM SPSS Statistics. 4th Edition. Year 2017, Sage Edge Publishing.<br>• Goode and Hatt: Methodology of Social Sciences Research. 1st Edition, 2022. Asia Law House.<br>• Shukla & Sahai: Sankhiki Ke Siddhant, 2018, Sahitya Bhawan Publication.<br>• S. P. Gupta, Statistical Methods, 2019, Sultan Chand and Sons.<br>• Arora P. N. Statistics for Management. S Chand & Co Ltd.<br>• D N Elhance, Rajesh Elhance, and Veena Elhance. Fundamentals of Statistics. 1 January 2024. Kitab Mahal. |
| Learning Outcomes (not more than 100 words) | After completing the course students will be able to<br>• Handle data independently which will be used for research purposes;<br>• Students can easily identify the specific type of test applied to certain areas;<br>• Minimize errors in hypothesis testing;<br>• Frame hypothesis and interpretation. |



Head of the Department

# BANARAS HINDU UNIVERSITY

## (Detailed Syllabus of different Courses under NEP 2020)

## Faculty of COMMERCE

| | |
|---|---|
| Course Title | **Behavioral Finance (Semester VIII)** |
| 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 introduce the student to the new field of behavioural finance.<br>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 | **Neoclassical Finance and Behavioural Challenge:** Concept of Behavioral Finance; Intellectual Underpinning; Rational Expectations hypothesis; Expected utility Theory, Portfolio Theory, Capital Asset Pricing Model and Efficient Markets Hypothesis; The Challenges of Behavioralists and Influence of Psychology. | 15 |
| II | Foundations of Behavioural Finance: Prospect Theory; SP/A Theory; Framing and Mental Accounting; Concept of Heuristics and Biases; Significance of Behavioral Bias; Categorization of Behavioral Bias; Difference between Cognitive and Emotional Biases; Difference among Cognitive Biases. | 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 |

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| IV | Behavioural Aspects of Investing: Investor Behaviour- Portrait of an Investor, Influence of Emotions, Implications of Overconfidence for Investment Decision, Behavioral Portfolio Theory, Psychographic Models: Market Outcomes- Size effect & Seasonality, Momentum & Reversal, Excessive Volatility, Bubbles. | 15 |

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

Head & Dean

# BANARAS HINDU UNIVERSITY

**(Detailed Syllabus of different Courses under NEP 2020)**

## Faculty of COMMERCE

<table>
<tr><td>Course Title</td><td colspan="4">Derivatives and Risk Management</td></tr>
<tr><td>Category of Course</td><td colspan="4">Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/ Dissertation (Tick any one of the above)</td></tr>
<tr><td>Credits & Hour of Teaching</td><td colspan="4"><table><tr><td></td><td>Theory</td><td>Practical</td><td>Cumulative</td></tr><tr><td>Credits</td><td>4</td><td>-</td><td>4</td></tr><tr><td>Hour of Teaching (Total)</td><td>60</td><td>-</td><td>60</td></tr></table></td></tr>
<tr><td>Course Objectives (not more than 100 words)</td><td colspan="4">• To understand the concept of risk and its variants.<br>• To know different types of financial derivatives.<br>• To get an exposure to use of financial derivatives in managing risk.</td></tr>
<tr><td>Course Content</td><td colspan="4">The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.</td></tr>
</table>

| Units | Course Content | Hr. 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 |
| 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 |

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| Texts / References | • Gupta, S. L., Financial Derivatives, Prentice Hall, New Delhi<br>• Parasuraman, N. R., Fundamentals of Financial Derivatives, Wiley India.<br>• Chance, Don M, An Introduction to Derivatives, Dryden Press, International Edition.<br>• Das, Satyajit, Swap & Derivative Financing, Probus.<br>• Hull , J., Options, Futures and other Derivatives, Prentice Hall, New Delhi.<br>• Kolb, Robert W, Understanding Futures Markets, Prentice Hall Inc., New Delhi.<br>• Kolb, Robert, Financial Derivatives, New York Institute of Finance, New York.<br>• Report of Prof. L.C. Gupta Committee on Derivatives Trading.<br>• Report of Prof. J.C. Verma Committee Report on Derivatives Trading |
| Learning Outcomes (not more than 100 words) | • Able to explain different risks related to financial decisions.<br>• Management of risk through application of derivatives.<br>• Formulation of different strategies using financial derivatives. |



Head of the Department