BACHELOR OF COMMERCE (B.Com)

SYLLABUS For

1st Year II Semester

(Applicable from 2024-2025)

First Year - Semester II										
Sr. No.	Subject Code	Subject Name	Category of Subject	Credits		Theory Marks		Practical Marks		Total Marks
				Theory	Practical	External	Internal	External	Internal	
1	BCOM24-201	Advanced Financial Accounting	Core	4	-	60	40	-	-	100
2	BCOM24-202	Business Economics (Macro) व्यावसायिक अर्थशास्त्र (स्थूल)	Core	4	-	60	40	-	-	100
3	BCOM24-203	Organizational Development (संस्था विकास)	Core	3	-	60	40	-	-	100
4	BCOM24-204	Tally (Practical)	Skill Enhancement	-	3	-	-	-	100	100
5	BCOM24-205	Introduction to E-Commerce	Multi-disciplinary	3	-	60	40	-	-	100
6	BCOM24-206	Book Review (Lokmanya Tilak: Maker of Modern India)	AECC	3	-	_	50	-	-	50
7	IKS24	IKS (Generic)	IKS (Generic)	2	-	_	50	-	-	50
Total				**22**		**240**	**260**	**-**	**100**	**600**

SEMESTER- II

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: B.Com
PROGRAM CODE: 082
YEAR of Introduction: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**II**	
NAME OF COURSE	**Advanced Financial Accounting**	
COURSE CODE	**B.Com24-201**	
CATEGORY	**Core**	
PAPER NO	**1**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Credit: 4 Passing : 40%**	
	Theory : Yes	**Practical :-NO**
TEACHING HOURS	**Theory: 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- Students understand details of branch accounts
- Students understand details of Royalty accounts
- Students calculate the lease rents
- Students identify the specialties of accounts of Cooperative

COURSE OUTCOME:

1. **CO1:** Explain the theoretical framework and principles underlying advanced financial accounting practices.
2. **CO2:** Prepare consolidated financial statements for parent and subsidiary companies in accordance with international accounting standards (IFRS/GAAP).
3. **CO3:** Analyze and account for foreign currency transactions and translation of financial statements of foreign operations.
4. **CO4:** Apply appropriate accounting treatments for mergers, acquisitions, and business combinations.
5. **CO5:** Evaluate and apply accounting standards for specialized industries such as banking, insurance, and non-profit organizations.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Branch Accounts	11	Theory	NA	10	05
2	Royalty Accounts	16	Theory	NA	05	20
3	Final Accounts of Co-operative Society	12	Theory	NA	08	15
4	Lease accounting	10	Theory	NA	08	15
5	Recent Trends in Accounting	11	Theory	NA	10	05
Total Hours					40	60

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: B.Com
PROGRAM CODE: 082
YEAR of Introduction: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**II**	
NAME OF COURSE	**Business Economics (Macro)**	
CATEGORY	**Core**	
COURSE CODE	**BCOM24-202**	
PAPER NO	**2**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Credit: 4 Passing : 40 %**	
	Theory : Yes	**Practical :-NO**
TEACHING HOURS	**Theory: 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- To introduce students to the fundamental concepts, nature, and scope of macroeconomics and its significance in economic analysis.
- To explain the role of money, banking, and monetary policies in regulating economic activities.
- To analyze inflation, deflation, national income, and trade cycles and their impact on the economy.
- To develop an understanding of public finance, consumption function, and macroeconomic policies influencing economic growth.

COURSE OUTCOME:

1. **Understanding Macro Concepts** – Students will comprehend the fundamental principles, scope, and limitations of macroeconomics.
2. **Analyzing Monetary Systems** – Students will examine the role of money, banking institutions, and monetary policies in economic stability.
3. **Evaluating Inflation and Employment Theories** – Students will assess inflation, deflation, trade cycles, and employment theories in economic fluctuations.
4. **Interpreting National Income & Public Finance** – Students will understand national income concepts, measurement methods, and public finance principles.
5. **Applying Consumption Theories** – Students will apply Keynesian consumption theories to analyze consumer behavior and economic decision-making.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end - sem)
1	Basic Concepts of Macro Economics- Introduction, Meaning, nature, scope, significance & limitations of Macro Economics. Money- Definition & functions of money, & Meaning Demand for money. Classical and Keynesian Approach. Supply of money – Role of Central Bank. Reserve Bank of India's New Money Measures. Role of Commercial Banks. (Credit Creation) Value of money – Quantity Theory of Money, Cash Balance Approach, Milton Friedman's Approach, James Tobin's Portfolio	15	15	NA	10	16
2	Inflation & Deflation- Inflation – meaning causes & Effects. Demand – pull & cost, push inflation, consequences of inflation. Inflationary gap – Definition, Causes & effects. Deflation – Meaning & causes Consequences of deflation.	10	10	NA	06	09
3	Output & Employment Theories. Say's Law of Market Keynesian theory of employment & Income	07	07	NA	05	06
4	Trade Cycle - Meaning, Features & phases of trade cycle Policy for Trade cycle – Monetary & Fiscal Measures	06	06	NA	05	08
5	National Income – Definition Meaning, Concept of National Income – Gross National product (GNP) Net National product (NNP) National Income at factor cost personal Income, Disposable Income Measurement of National Income – Methods Circular flow of Income	10	10	NA	05	10
6	Public Finance – Meaning, nature & scope – Public Revenue, Public Expenditure, Public Debt, Deficit Financing Budget Concept & Types	06	06	NA	04	05
7	Consumption Function Meaning Propensity to consume Propensity to save Keyne's Law of Consumption Determinants of Consumption function	06	06	NA	05	06
Total Hours					40	60

PROGRAM CODE: 082
Year of Introduction: 2024

Syllabus Code No.	**082**		
YEAR	**1st year**		
SEMESTER	**II**		
NAME OF COURSE	**Organizational Development**		
CATEGORY	**Multi Disciplinary**		
COURSE CODE	**BCOM24-203**		
PAPER NO	**3**		
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**	
CREDITS – MARKS	**Total: 100**	**Credits: 3**	**Passing: 40 %**
	Theory : Yes	**Practical : NA**	
TEACHING HOURS	**Theory: 45 Hours**	**Practical: 0**	

COURSE OBJECTIVES:

- To provide students with a fundamental understanding of organizations, their characteristics, structures, and major classical, neo-classical, and modern organizational theories.
- To develop an understanding of individual and group behavior in organizations, including motivation, attitudes, communication, leadership, and organizational climate.
- To enable students to analyze organizational processes such as decision-making, departmentalization, delegation, centralization, decentralization, and modern organizational designs.
- To help students understand organizational change, conflict, development, and effectiveness, and apply behavioral principles to enhance performance within organizations.

COURSE OUTCOME:

1. Students understand the basic concepts of management
2. They appreciate the evolution of management thoughts
3. They learn the functions of management and the organizational structure.
4. To identify and appreciate the theories of leadership

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-	Theory	Practical	Marks Weightage	
		learning hours per unit			INT (continuous evaluation)	EXT (end-sem)
1	Introduction to organizations Concept and Characteristics of organizations, Organizational Behaviour - Context and concept - levels of organizations - formal and informal organizations, Theories of organizations Nature of organizational theory - classical theories - features of Bureaucracy - administrative theory and Scientific management - Neo-classical theories – the human relations movement - modern theory.	15	15	NA	15	20
2	Systems approach to study organization needs and motives – Attitude, values and ethical behaviour - alienation and work - work motivation - communication and interpersonal behaviour - organization communication - leadership behaviour - decision making, problem solving techniques - organizational climate - change proneness and resistance to change, Organizational change, Organizational structure - Process in organizing - Dimension of Motivation Climate	15	15	NA	15	20
3	Departmentation - Span of Management - Delegation of authority - Centralization and decentralization - line and staff organization - functional organization - divisonalisation – Project organization - Matrix organization - free form organization - top management structure.	10	10	NA	5	10
4	Individual Behaviour in organization. Fundamentals of Human relations and organizational behaviour, Groups and teams - Organizational culture and performance. Dynamics of Organization behaviour - leadership conflict situations and inter group behaviour Organizational Development - Factors effecting organization effectiveness. Creativity, leadership, motivation and organization development.	5	5	NA	5	10
	Total	**45**	**45**	**NA**	**40**	**60**

PROGRAM CODE: 082
YEAR of Introduction: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**II**	
NAME OF COURSE	**Tally**	
CATEGORY	**Skill Enhancement**	
COURSE CODE	**BCom24-204**	
PAPER NO	**4**	
MARKING SCHEME	**End-Semester (EXT): 00**	**Continuous evaluation (INT): 50 Total:- 50**
CREDITS – MARKS	**Total: 50 Credits: 3 Marks Passing : 40 %**	
	Theory : No (EXT)	**Practical :-Yes**
TEACHING HOURS	**Theory: N/A**	**Practical: 90 hours (INT)**

COURSE OBJECTIVES:

- To understand the concepts in tally. Understanding inventory options in tally.
- It helps in understanding tally vouchers credit note vouchers, purchase voucher and debit note vouchers

COURSE OUTCOME:

- Students understand overview of tally
- Students understand working with tally
- Students understand inventory in tally
- Students understand tally vouchers

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Tally – An overview – Basics of Accounting	12	N/A	10	10	N/A
2	Working with Tally	30	N/A	10	10	N/A
3	Inventory in Tally	14	N/A	10	10	N/A
4	Tally Vouchers	34	N/A	20	20	N/A
Total Hours		**90**		**50**	**50**	

PROGRAM CODE: 082
YEAR of Introduction: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**II**	
NAME OF COURSE	**Introduction to E-Commerce**	
COURSE CODE	**BCom24-205**	
CATEGORY	**Multi Disciplinary**	
PAPER NO	**5**	
MARKING SCHEME	**End-Semester (EXT): 00**	**Continuous evaluation (INT): 50 Total: 50**
CREDITS – MARKS	**Total: 50 Marks Credits 3 Passing : 40 %**	
	Theory : Yes	**Practical :-No**
TEACHING HOURS	**Theory: 45 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- Provide foundational knowledge of e-commerce concepts, evolution, business models, and digital marketplaces.
- Develop an understanding of secure communication and protocols used to protect online transactions and digital data.
- Introduce modern electronic payment systems, digital wallets, online banking mechanisms, and their security frameworks.
- Build conceptual clarity on e-commerce security, cryptography, authentication, PKI, and cyber threat management.

COURSE OUTCOME:

CO1**:** Explain the fundamentals of e-commerce, including EDI, online business processes, and the evolution of digital marketplaces.
CO2: Demonstrate understanding of secure communication methods such as SSL, SET, SEPP, and the mechanisms that protect online transactions.
CO3: Compare and evaluate different electronic payment systems, digital wallets, gateways, and the underlying financial networks.
CO4: Apply knowledge of cryptographic techniques, security protocols, and cyber protection methods to safeguard e-commerce operations.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Introduction to E-Commerce - concept of Electronic Data Interchange (EDI, meaning, working, advantages, and limitations. The concept and definition of e-commerce, historical evolution and the role of supply chain management in e-commerce, WWW–Internet and introduces Commerce.Net advocacy as an important element supporting secure and efficient online transactions.	15	15	NA	10	20
2	Secure communication in e-commerce, focusing on how SSL provides confidentiality, authentication, and data integrity. It explains secure transactions, SEPP and SET protocols, and how they protect sensitive online payments. The concept of authentication is simplified through digital certificates and certification authorities. The unit also highlights the importance of securing web servers and enterprise networks using firewalls, encryption, access control, and intrusion detection. Overall, learners understand how organizations protect digital assets and prevent cyber threats in e-commerce.	10	10	NA	10	15
3	Evolution and working of modern electronic payment systems, showing the shift from traditional paper-based methods to fast and secure digital payments. It introduces key online payment instruments such as credit cards, debit cards, smart cards, stored-value cards, e-cash, e-cheques, and micropayment systems. The unit highlights the use of digital wallets, virtual cards, and payment gateways that process online transactions securely. It also covers the role of banks, payment processors, and clearing networks in enabling safe financial exchanges. Security issues like encryption, fraud prevention, authentication, and risk management are discussed along with legal and regulatory frameworks. Overall, the unit helps learners understand how secure and efficient payment systems support the growth of e-commerce.	10	10	NA	5	10
4	Key aspects of e-commerce security and the cryptographic techniques used to protect online transactions. It explains core security objectives such as confidentiality, integrity, authentication, authorization, and non-repudiation. Major security threats—like hacking, malware, phishing, DoS attacks, and data breaches—are	10	10	NA	7	5

	introduced along with common system vulnerabilities. The unit provides a brief overview of cryptography, including symmetric and asymmetric encryption, digital signatures, hash functions, and message authentication codes. It also highlights public key infrastructure (PKI), certificate authorities, and key management for building trust online. Security measures such as firewalls, secure payment gateways, intrusion detection systems, and secure coding practices are discussed. Overall, learners understand how technical and organizational controls help create a safe e-commerce environment and protect users from cyber risks.					
5	An overview of major web-based business models such as e-shops, e-malls, portals, auctions, brokerage services, and subscription models. It explains how companies choose suitable online models and the various revenue models like advertising, subscription, and transaction fees. The unit also introduces e-marketing concepts, digital consumer behavior, and the use of online tools such as SEO, social media, email marketing, and online advertising to promote products. It highlights the role of data analytics in personalizing services and improving customer engagement, helping businesses grow effectively in the digital marketplace.	10	10	NA	5	5
7	Technological infrastructure required to support e-commerce, including hardware, software, networks, servers, and database systems. It highlights the role of the Internet, intranets, extranets, and cloud computing in enabling online business operations. The unit also introduces emerging trends such as mobile commerce, social commerce, digital platforms, and AI-driven e-commerce applications. It briefly covers hosting options, website performance, scalability, and security considerations. Overall, the unit helps learners understand how a strong technical foundation supports efficient and secure e-commerce activities.	5	5	NA	3	5
Total Hours		**60**			40	60

PROGRAM CODE: 082
YEAR of Introduction: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**II**	
NAME OF COURSE	**Book Review (Lokmanya Tilak: Maker of Modern India)**	
CATEGORY	**AECC**	
COURSE CODE	**BCom24-206**	
PAPER NO	**6**	
MARKING SCHEME	**End-Semester (EXT): NA**	**Continuous evaluation (INT): 50 Total: 50**
CREDITS – MARKS	**Total: 50 Marks Credits 3 Passing: 40 %**	
	Theory : Yes	**Practical :-No**
TEACHING HOURS	**Theory: 45 Hours**	**Practical: 0**

A book review is an evaluation of a book that explains what it is about and how effectively the author presents the ideas. To write a strong and structured book review, you should begin by reading and understanding the book carefully, noting important points, themes, examples, and the purpose behind the author's work. Start your review with basic information such as the book title, author(s), publisher, year of publication, and addition to provide clear context to the reader. In the introduction, briefly describe what the book is about, its central theme, the importance of the subject, and your initial impression. Next, summarize the content by explaining the structure of the book, major chapters, key ideas, and any special features like case studies, diagrams, or real-life examples, ensuring that this section remains an objective overview. Your evaluation should then analyze the book's strengths—such as clarity, updated content, helpful examples, practicality, and easy language—as well as its weaknesses, which may include unclear sections, outdated information, excessive technical terms, or limited real-world applications. Comment on the writing style by discussing how easy the language is, how well the chapters are organized, the logical flow of ideas, and the usefulness of illustrations or tables. You should also state the book's relevance to your subject by explaining how it helps in understanding the course, preparing for exams, completing projects, and applying concepts in real-life situations. Finally, conclude your review by giving your overall opinion of the book, whether you recommend it, which would benefit most from reading it, and why the book is important in its field.

Book Review Submission

Cover Page Format

- Title of the Book Review
- Student Name:
- Roll Number:
- Class & Section:
- Subject:
- Faculty Name:
- Submission Date:

Procedure for Submitting a Book Review

To submit a book review, first select a book relevant to your subject or as approved by your instructor, then read it thoroughly while noting important themes, concepts, and examples. Prepare your review using the required format, which includes book details, introduction, summary, analysis of strengths and weaknesses, writing style, relevance to the subject, and conclusion. Write in clear, original language and ensure that academic standards are followed. Type the review on A4-size paper using a standard font such as Times New Roman or Calibri, size 12, with 1.5 line spacing. Proofread your work for grammar, clarity, and accuracy. Prepare a cover page that includes your name, roll number, class, title of the review, submission date, and faculty name, and attach any required evidence such as images of the book's cover or contents page. Finally, submit the completed review—either printed or digital—as per the instructions before the deadline, and keep a copy for your own records.

Evaluation Criteria for Book Review

Sr. No	**Introduction**	**Marks**
2	Introduction	10 Marks
3	Summary	10 Marks
4	Analysis – Strengths & Weaknesses	10 Marks
5	Writing Style	05 Marks
6	Relevance to Subject	05 Marks
7	Conclusion	10 Marks
	TOTAL	**50 Marks**

PROGRAM CODE: 082
YEAR of Introduction: 2024

Syllabus Code No.	**082**	
YEAR	**1st year**	
SEMESTER	**II**	
NAME OF COURSE	**Indian Knowledge System**	
CATEGORY	**IKS-Generic**	
COURSE CODE	**IKS24**	
PAPER NO	**7**	
MARKING SCHEME	**End-Semester (EXT): N/A**	**Continuous evaluation (INT): 50 Total: 50**
CREDITS – MARKS	**Total: 50 Marks Credits 2 - Passing: 40 %**	
	Theory : Yes	**Practical :-No**
TEACHING HOURS	**Theory: 30 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- To explore the historical, cultural, intellectual, and philosophical evolution of India, and examine the contributions of classical languages (Sanskrit, Pali, and Prakrit) to literature and philosophy.
- To analyze key aspects of ancient Indian education systems, arts, architecture, trade, medicine, and scientific advancements, and understand their significance in shaping global knowledge systems.
- To connect the applications of IKS in contemporary society, fostering an appreciation for its relevance and contribution to modern-day practices.

COURSE OUTCOMES:

- CO1. Demonstrate a comprehensive understanding of Indian Knowledge Systems (IKS) and their core concepts across various disciplines, including literature, philosophy, arts, and sciences.
- CO2. Analyze the historical timeline of India and its influence on global thought, culture, civilization, and intellectual discourse. 39
- CO3. Recognize and evaluate the contributions of ancient Indian philosophy, education systems, arts, architecture, and scientific advancements, including Ayurveda and mathematics, to modern society.
- CO4. Examine the relevance and application of IKS in contemporary contexts, including modern business practices, medicine, agriculture, and industry.

Course Details:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Introduction to IKS – Meaning, definition, scope and components of Indian Knowledge Systems.	03	03	NA	03	
2	Introduction to the Timeline of India – Major historical periods and cultural development.	03	03	NA	03	
3	Introduction to Religious Sanskrit Literature – Vedas, Upanishads, Smritis, Dharmashastras.	03	03	NA	03	
4	Classical Sanskrit, Pali & Prakrit Literature – Epics, Buddhist & Jain texts, classical poetry.	03	03	NA	03	
5	Indian Scripts & Languages – Brahmi, Kharoshti, evolution of regional languages.	03	03	NA	03	
6	Introduction to Indian Philosophy – Six schools, core concepts, metaphysics and ethics.	03	03	NA	03	
7	Ancient Indian Education Systems – Gurukul, universities, teaching-learning methods.	03	03	NA	03	
8	Overview of Indian Arts: Performing Arts – Music, dance, theatre traditions.	03	03	NA	03	
9	Overview of Indian Arts: Visual Arts – Painting, sculpture, iconography.	03	03	NA	03	
10	Overview of Indian Architecture – Temple, stupa, forts, palaces, Vastu concepts.	03	03	NA	03	
11	Introduction to Indian Management Systems – Leadership, decision making, Kautilya's principles.	03	03	NA	03	
12	Ancient Indian Trade and Commerce – Trade routes, markets, guilds, maritime trade.	03	03	NA	03	

13	Overview of Indian Medicine: Ayurveda – Principles, doshas, diagnosis, therapies.	03	03	NA	03	
14	Introduction to Yoga – Ashtanga Yoga, practices, health benefits.	03	03	NA	03	
15	Indian Astronomy & Mathematics – Aryabhata, geometry, calendric science.	03	03	NA	03	
16	Indian Agriculture & Irrigation – Traditional farming, water management, crop science.	03	03	NA	03	
17	Indian Chemistry & Metallurgy – Rasashastra, metallurgy, ancient scientific practices.	02	02	NA	02	
Total Hours					50	