

As per the NEP 2020

Bachelor of Commerce

(Effective from Academic Year 2024-2025 onwards)



Faculty of Commerce

Pandit Deendayal Upadhyaya Shekhawati University

Sikar (Rajasthan) 307026

E-mail: reg.shekhauni@gmail.com

Website: www.shekhauni.ac.in


Dy. Registrar
Pandit Deendayal Upadhyaya
Shekhawati University,
Sikar (Rajasthan)

Final Credit Summary
UG Certificate/UG Diploma/B.Com./B.Com.(Honours)/B.Com.(Honours with Research).

Year	Sem	Credits								
		DSC A,B,C	DSE A/B/C	Minor OR Vocational	MDC	AEC	SEC	VAC	I/A/ P/CO	Total
First	Pawas	12	--	2	3	2	3	2	--	24
	Vasant	12	--	2	3	2	3	2	--	24
Internship of 4 credits of 4-6 weeks duration after 2nd semester, if exit is required. Undergraduate Certificate in Commerce with 52 credits										
Second	Pawas	12	--	4	3	2	3	--	--	24
	Vasant	12	--	4	--	2	--	2	--	20
Internship of 4 credits of 4-6 weeks duration after 4th semester, if not done after 2nd Semester. Undergraduate Diploma in Commerce with 96 credits										
Third	Pawas	12	--	4	--	--	--	--	4*	20
	Vasant	12	--	8	--	--	--	--	--	20
Bachelor in Discipline with 132 credits										
*Four credits of internship, earned by a student during summer internship after 2nd semester or 4th semester, will be taken into account in 5th semester of the students who pursue 3 year UG Programmes without taking exit option.										
Fourth	Pawas	--	14	--	--	--	--	--	6	20
	Vasant	--	14	--	--	--	--	--	6	20
Total		72	28	20	9	8	9	6	16	180

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Proposed Distribution of Credits for UG Programmes (Commerce)									
Courses	SEM I	SEM II	SEM III	SEM IV	SEM V	SEM VI	SEM VII	SEM VIII	
DSE1(4)	DSC1(4)	DSC4(4)	DSC7(4)	DSC10(4)	DSC13(4)	DSC16(4)			
DSE2(4)	DSC2(4)	DSC5(4)	DSC8(4)	DSC11(4)	DSC14(4)	DSC17(4)	-	-	
DSE3(4)	DSC3(4)	DSC6(4)	DSC9(4)	DSC12(4)	DSC15(4)	DSC18(4)			
DSE4(2)									
Minor / Vocational	MIN1(2)	MIN2(2)	MIN3(4)	MIN4(4)	MIN5(4)	MIN6(4) MIN7(4)	---	---	
MDC	MDC1(3)	MDC2(3)	MDC3(3)	---	---	---	---	---	
AEC	AEC1(2)	AEC2(2)	AEC3(2)	AEC4(2)	---	---	---	---	
SEC	SEC1(3)	SEC2(3)	SEC3(3)	---	---	---	---	---	
VAC	VAC1(2)	VAC1(2)	---	VAC1(2)	---	---	---	---	
Research Diss.(12)/ Without Research (12)	---	---	---	---	4*	---	RP(6)/ DSE13(3) DSE7143)	RR(6)/ DSE20(3) DSE21(3)	
Total	24	24	24	20	20	20	20	20	
	48		44		40		40		
	132+4* (136)								
	176								

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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: Bachelor of Commerce (B.Com)									
Year: First					Semester: I (Pawas)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		I ^s	T	P	
Discipline Specific Core(DSC):									
	Financial Accounting	4	0	0	4	20	10	70	
	Business Economics	4	0	0	4	20	10	70	
	Principles of Business Management	4	0	0	4	20	10	70	
Discipline Specific Elective(DSE):									
--	---	--	--	--	--	--	--	--	
Minor (MIN):									
	Select Any One	2	0	0	2				
Multidisciplinary(MDC):									
	General English	3	0	0	3				
Ability Enhancement Course(AEC):									
	Select any one	2	0	0	2				
Skill Enhancement Course(SEC):									
	Select any one	3	0	0	3				
Value Added Course(VAC):									
	Select any one	2	0	0	2				
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
--	---	--	--	--	--	--	--	--	
Total					24				

Summary: I Semester (Pawas)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	00
3.	Minor (MIN):	02
4.	Multidisciplinary(MDC):	03
5.	Ability Enhancement Course(AEC):	02
6.	Skill Enhancement Course(SEC):	03
7.	Value Added Course(VAC):	02
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	00
Total		24
I ^s (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		

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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: Certificate Course (Commerce)									
Year: First					Semester: II (Vasant)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		CW\$	MTE	ETE	
Discipline Specific Core(DSC):									
	Business Statistics	4	0	0	4	20	10	70	
	Indian Banking and Financial System	4	0	0	4	20	10	70	
	Business Law	4	0	0	4	20	10	70	
Discipline Specific Elective(DSE):									
--	---	--	--	--	--	--	--	--	
Minor (MIN):									
	Select Any One	2	0	0	2				
Multidisciplinary(MDC):									
	General English	3	0	0	3				
Ability Enhancement Course(AEC):									
	Select any one	2	0	0	2				
Skill Enhancement Course(SEC):									
	Select any one	3	0	0	3				
Value Added Course(VAC):									
	Select any one	2	0	0	2				
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
--	---	--	--	--	--	--	--	--	
Total					24				

Summary: II Semester (Vasant)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	00
3.	Minor (MIN):	02
4.	Multidisciplinary(MDC):	03
5.	Ability Enhancement Course(AEC):	02
6.	Skill Enhancement Course(SEC):	03
7.	Value Added Course(VAC):	02
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	00
Total		24
I ^s (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		


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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: Bachelor of Commerce (B.Com)									
Year: Second					Semester: III (Pawas)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		CW\$	MTE	ETE	
Discipline Specific Core(DSC):									
	Cost Accounting	4	0	0	4	20	10	70	
	Economic Environment in Rajasthan	4	0	0	4	20	10	70	
	Company Act and Secretarial Practices	4	0	0	4	20	10	70	
Discipline Specific Elective(DSE):									
--	---	--	--	--	--	--	--	--	
Minor (MIN):									
	Select Any One	4	0	0	4				
Multidisciplinary(MDC):									
	General English	3	0	0	3				
Ability Enhancement Course(AEC):									
	Select any one	2	0	0	2				
Skill Enhancement Course(SEC):									
	Select any one	3	0	0	3				
Value Added Course(VAC):									
--	---	--	--	--	--	--	--	--	
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
--	---	--	--	--	--	--	--	--	
Total					24				

Summary: III Semester (Pawas)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	00
3.	Minor (MIN):	04
4.	Multidisciplinary(MDC):	03
5.	Ability Enhancement Course(AEC):	02
6.	Skill Enhancement Course(SEC):	03
7.	Value Added Course(VAC):	00
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	00
Total		24
I ^s (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		


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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: Bachelor of Commerce (B.Com)									
Year: Second					Semester: IV (Vasant)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		CW\$	MTE	ETE	
Discipline Specific Core(DSC):									
	Income Tax	4	0	0	4	20	10	70	
	Elements of Financial Management	4	0	0	4	20	10	70	
	Entrepreneurship and Small Business Management	4	0	0	4	20	10	70	
Discipline Specific Elective(DSE):									
--	---	--	--	--	--	--	--	--	
Minor (MIN):									
	Select Any One	4	0	0	4				
Multidisciplinary(MDC):									
--	---	--	--	--	--	--	--	--	
Ability Enhancement Course(AEC):									
	Select any one	2	0	0	2				
Skill Enhancement Course(SEC):									
--	---	--	--	--	--	--	--	--	
Value Added Course(VAC):									
	Select any one	2	0	0	2				
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
--	---	--	--	--	--	--	--	--	
Total					20				

Vasant Semester IV

Summary: IV Semester (Vasant)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	00
3.	Minor (MIN):	04
4.	Multidisciplinary(MDC):	00
5.	Ability Enhancement Course(AEC):	02
6.	Skill Enhancement Course(SEC):	00
7.	Value Added Course(VAC):	02
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	00
Total		20
¹ (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		

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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: Bachelor of Commerce (B.Com)									
Year: Third					Semester: V (Pawas)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		CW\$	MTE	ETE	
Discipline Specific Core(DSC):									
	Auditing	4	0	0	4	20	10	70	
	Rural Development and Cooperation	4	0	0	4	20	10	70	
	Functional Management	4	0	0	4	20	10	70	
Discipline Specific Elective(DSE):									
--	---	--	--	--	--	--	--	--	
Minor (MIN):									
	Select Any One	4	0	0	4				
Multidisciplinary(MDC):									
--	---	--	--	--	--	--	--	--	
Ability Enhancement Course(AEC):									
--	---	--	--	--	--	--	--	--	
Skill Enhancement Course(SEC):									
--	---	--	--	--	--	--	--	--	
Value Added Course(VAC):									
--	---	--	--	--	--	--	--	--	
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
--	---	--	--	--	4*	--	--	--	
Total					20				

Pawas Semester V

Summary: V Semester (Pawas)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	00
3.	Minor (MIN):	04
4.	Multidisciplinary(MDC):	00
5.	Ability Enhancement Course(AEC):	00
6.	Skill Enhancement Course(SEC):	00
7.	Value Added Course(VAC):	00
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	04*
Total		20
I ^s (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		


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Curriculum Structure								
Session 2024-2025 onwards								
Name of the Programme: Bachelor of Commerce (B.Com)								
Year: Third				Semester: VI (Vasant)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)		
		L	T	P		CW\$	MTE	ETE
Discipline Specific Core(DSC):								
	Goods and Service Tax	4	0	0	4	20	10	70
	Business Budgeting	4	0	0	4	20	10	70
	Advertising and Sales Management	4	0	0	4	20	10	70
Discipline Specific Elective(DSE):								
--	---	--	--	--	--	--	--	--
Minor (MIN):								
	Select Any One	4	0	0	4			
	Select Any One	4	0	0	4			
Multidisciplinary(MDC):								
--	---	--	--	--	--	--	--	--
Ability Enhancement Course(AEC):								
--	---	--	--	--	--	--	--	--
Skill Enhancement Course(SEC):								
--	---	--	--	--	--	--	--	--
Value Added Course(VAC):								
--	---	--	--	--	--	--	--	--
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):								
--	---	--	--	--	--	--	--	--
Total					20			

Vasant Semester VI

Summary: VI Semester (Vasant)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	12
2.	Discipline Specific Elective(DSE):	00
3.	Minor (MIN):	08
4.	Multidisciplinary(MDC):	00
5.	Ability Enhancement Course(AEC):	00
6.	Skill Enhancement Course(SEC):	00
7.	Value Added Course(VAC):	00
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	00
Total		20
^s (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		


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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: Bachelor of Commerce (B.Com)									
Year: Fourth					Semester: VII (Pawas)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		CW\$	MTE	ETE	
Discipline Specific Core(DSC):									
--	---	--	--	--	--	--	--	--	--
Discipline Specific Elective(DSE):									
	Research Methodology	4	0	0	4	20	10	70	
	Seminar	0	0	2	1	--	--	100	
	Customer Relationship Management (Business Administration)	3	0	0	3	20	10	70	
	Ethics in Accounting (ABST)	3	0	0	3	20	10	70	
	Economic Analysis (EAFM)	3	0	0	3	40	--	60	
Minor (MIN):									
--	---	--	--	--	--	--	--	--	--
Multidisciplinary(MDC):									
--	---	--	--	--	--	--	--	--	--
Ability Enhancement Course(AEC):									
--	---	--	--	--	--	--	--	--	--
Skill Enhancement Course(SEC):									
--	---	--	--	--	--	--	--	--	--
Value Added Course(VAC):									
--	---	--	--	--	--	--	--	--	--
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
	Dissertation (Research Plan)	0	0	12	6	--	--	100	
OR									
		3	--	--	3	20	10	70	
		3	--	--	3	20	10	70	
Total					20				

Pawas Semester VII


Summary: VII Semester (Pawas)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	00
2.	Discipline Specific Elective(DSE):	14
3.	Minor (MIN):	00
4.	Multidisciplinary(MDC):	00
5.	Ability Enhancement Course(AEC):	00
6.	Skill Enhancement Course(SEC):	00
7.	Value Added Course(VAC):	00
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	06
Total		20
¹ (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		


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Curriculum Structure									
Session 2024-2025 onwards									
Name of the Programme: Bachelor of Commerce (B.Com)									
Year: Fourth					Semester: VIII (Vasant)				
Course Code	Course Title	Contact Hrs per Week			Credits	Weightage (%)			
		L	T	P		CW\$	MTE	ETE	
Discipline Specific Core(DSC):									
--	---	--	--	--	--	--	--	--	--
Discipline Specific Elective(DSE):Select any one specialization									
Business Administration									
	Retail Marketing	4	0	0	4	20	10	70	
	Rural Marketing	4	0	0	4	20	10	70	
	Organization Development & Change Management	3	0	0	3	20	10	70	
	Performance Management	3	0	0	3	40	--	60	
Accountancy & Business Statistics (ABST)									
	Financial Market Operations	4	0	0	4	20	10	70	
	International Financial Reporting Standards	4	0	0	4	20	10	70	
	Project & Micro Finance	3	0	0	3	20	10	70	
	Behavioral Finance	3	0	0	3	40	--	60	
Economic Administration and Financial Management (EAFM)									
	Economic Administration	4	0	0	4	20	10	70	
	Economic Growth & Development	4	0	0	4	20	10	70	
	EXIM Documentation	3	0	0	3	20	10	70	
	Principles and Practice of Insurance	3	0	0	3	40	--	60	
Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):									
	Dissertation (Research Plan)	0	0	12	6	--	--	100	
OR									
		3	--	--	3	20	10	70	
		3	--	--	3	20	10	70	
Total					20				

Vasant Semester VIII

Summary: VIII Semester (Vasant)		Credits
S.N.	Particulars	
1.	Discipline Specific Core (DSC):	00
2.	Discipline Specific Elective(DSE):	14
3.	Minor (MIN):	00
4.	Multidisciplinary(MDC):	00
5.	Ability Enhancement Course(AEC):	00
6.	Skill Enhancement Course(SEC):	00
7.	Value Added Course(VAC):	00
8.	Internship/Apprenticeship/Project/Community Outreach (I/A/P/CO):	06
Total		20
I ^s (Class work): It would include attendance, assignments, class test/quiz test/assignments, ppt, play, learn by fun activities etc.		


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Bachelor of Commerce
(CBCS) As per the NEP 2020 (Semester I to IV)
w.e.f. the Academic Session 2024-25
Discipline: Commerce
Faculty: Commerce

Semester I

Course title	Credits	Course Code	Credit distribution of the course			Eligibility criteria
			Lecture	Tutorial	Practical/ Practice	
Financial Accounting	DSC (4)	24BAB5101T	4	0	0	10+2 from any recognize d Board
Business Economics	DSC (4)	24BEM5101T	4	0	0	
Principles of Business Management	DSC-(4)	24BBM5101T	4	0	0	

Learning Objectives and outcomes

After completing this course, the learner will be able to:

1. develop the understanding of theoretical framework of financial accounting, artificial intelligence and data analytics, accounting standards and accounting cycle.
2. prepare the financial statements of companies and apply the knowledge of depreciation accounting.
3. understand and prepare the accounts for the non-profit organizations and consignment accounts.
4. prepare the branch accounts and knowing the accounting treatment in hire purchase & installment payment accounts.

Paper – I

Course Title:	Financial Accounting	Course Code : BAB5101T
Unit	Topic	Contact Hours
I	Financial accounting: Concept, objectives & scope; Accounting as an information system; Accounting principles: Concepts and conventions; Double entry system; A brief overview of accounting standards in India; Journal, Ledger & trial balance.	13
II	Capital and revenue: Concept and classification of income; Expenditure; Receipts; Provisions & reserves. Final Accounts: Trading & Profit and loss account and balance sheet with adjustments.	13

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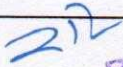
III	Accounting for non-profit organizations; Consignment accounts: accounting records; Normal and abnormal loss; Valuation of unsold stock.	13
IV	Branch accounts: dependent branch, debtor's system, stock and debtor system; Wholesale branch, Final accounts; Hire purchase and installment payment system: basic concepts, difference and Accounting treatment.	13

Reference Books:	
1	Gupta R. L. and Radha swamy, M. Financial Accounting, Sultan Chand and Sons, New Delhi.
2	Hanif & Mukherjee, 2016. Financial Accounting, Tata McGraw Hill.
3	Lal Jawahar, Seema Srivastava & Shivani Abrol, Financial Accounting Text and Problems, Himalaya Publishing House, New Delhi.
4	Maheswari S.N. and Maheswari S.K. : Financial Accounting, Vikas Publishing House, Noida.
5	Sehgal Ashok & Sehgal Deepak, Fundamentals of Financial Accounting, Taxmann, New Delhi.


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Paper – II

Course Title:	Business Economics	Course Code: BEM5101T
Total Lecture hour 52		Hours
Unit I	<p>Business Economics- Meaning, Nature and Scope Economic Concepts of Kautilya Arthshastra.</p> <p>Micro Economics & Macro Economics: Concept, Scope, Role of Micro and Macro Economic Analysis in Formulation of Business Policies. Economic Models – Meaning, Objectives and Type.</p> <p>Utility Analysis: Features, Measurement and types of Utility, Law of Diminishing Marginal Utility and Law of Equi-Marginal Utility.</p>	13
Unit II	<p>Indifference Curve-Meaning, Characteristics, Consumer's Equilibrium, Income Effect, Price Effect and Substitution Effect.</p> <p>Demand Analysis, Law of Demand, Elasticity of Demand and its Measurement and Significance.</p> <p>Supply and Law of Supply, Elasticity of Supply.</p> <p>Demand Forecasting.</p> <p>Revenue and Cost Analysis: Revenue Analysis, Relationship between Total Revenue, Marginal Revenue and Average Revenue, Various Concepts of cost, short and long run cost curves.</p>	13
Unit III	<p>Production Function- Types of Production Functions, Laws of Returns, Law of Variable Proportions, Returns to Scale, Isoquant Curves, Expansion path.</p> <p>Market Analysis: Price and Output Determination under Perfect Competition, Monopoly, Discriminating Monopoly, Imperfect Competition and Oligopoly: Price leadership and kinked Demand Curve.</p>	13
Unit IV	<p>Business Cycles: Theories and Phases</p> <p>Factor Pricing: Determination of Rent, Wages and Interest</p> <p>Marginal Productivity Theory of Distribution.</p> <p>National Income – Meaning, Concepts, Measurement Methods and Its relationship with Economic welfare.</p>	13


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Reference Books:

1	Ahuja,H.L.,Macro Economics, S. Chand Publications, New Delhi.
2	Dwivedi, D. N., Macro Economics, Tata McGraw Hill, New Delhi.
3	G. S. Gupta: Managerial Economics McGraw Hill Education; 2 nd edition, 2017
4	Jhinghan M. L.: Advanced Economic Theory. Vrinda Publications, New Delhi
5	Koutsoyiannis A.: Modern Micro economics; Macmillan New Delhi

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Learning Objectives and outcomes

After completing this course, the learner will be able to:

- gain knowledge about the conceptual framework of business management; development of management thoughts and knowing the emerging management thoughts.
- understand the utility and application of planning and organizing functions of management.
- assimilate and use the concepts of delegation, decentralization and staffing in organization.
- Comprehend the concept and applications of leadership
- styles, and controlling practices in organizations.

Paper – III

Course Title:	Principles of Business Management	Course Code: BBM5101T
Total Lecture hour 52		Hours
Unit I	Introduction to Management: characteristics and significance, process and functions of management; Management: as science, art And profession; Approaches to management: Classical and neo classical approach, behavioral approach, management science approach, systems approach and contingency approach; Emerging Management concepts.	13
Unit II	Planning: process and importance; Types of plans: Policy, programme, strategy, vision, mission, goals and objectives; Organizing: Principles and benefits of organizations; Organizational structure: Functional, line and staff, matrix, formal vs. informal; Organizational structure for large scale business organization, Virtual organization.	13
Unit III	Staffing: Importance, scope and modes of staffing; Delegation: Advantages, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages; Factors influencing decentralization; Directing; Coordination; Controlling: Characteristics and process of control, pre requisites of an effective control system, controlling techniques.	13
Unit IV	Motivation: Objectives and significance; Approaches to motivation; Leadership: Significance and functions; Leadership styles; Approaches to leadership	13
		

Reference Books:

1	Basu, C, Business Organisation and Management, McGraw Hill Education.
2	Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi. Gupta, C.B.: Management: Theory and Practice, Sultan Chand & Sons, New Delhi
3	O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
4	Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi
5	Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi
6	Stephen P Robbins, David A DeCenzo, „Fundamentals of Management, Essential Concepts and Applications
7	Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata Mc Graw Hill, New Delhi.


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Semester II

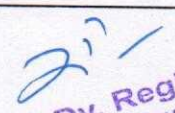
Course title	Credits	Course Code	Credit distribution of the course			Eligibility criteria
			Lecture	Tutorial	Practical/ Practice	
Business Statistics	DSC (4)	24BAB5201T	4	0	0	10+2 from any recognize d Board
Indian Banking and Financial System	DSC (4)	24BEM5201T	4	0	0	
Business Law	DSC-(4)	24BBM5201T	4	0	0	

Learning Objectives and outcomes

Course Objectives:

- The course aims to familiarize the learners with the basic statistical tools used
- To summarize and analyse quantitative information for business decision making.
- Apply a basic knowledge of statistics to business disciplines;
- Apply appropriate graphical and numerical descriptive statistics for different types of data
- Develop the ability to analyze and summarize the data to provide meaningful information
- To know about the data;
- Use simple regression and correlation models to analyse the underlying relationships between the variables

Paper – I

Course Title:	Business Statistics	Course Code: 24BAB5201T
Total Lecture hour 52		Hours
Unit I	<p>Meaning and Scope: Origin and development of Statistics, Importance, scope and limitation of statistics, Concept of Statistical population and sample.</p> <p>Data Classification and Presentation: Classification: rules of classification, bases of classification, frequency distribution, Presentation: Tabular, Diagrammatic and Graphical Difference between diagrams and graphs.</p>	13
Unit II	<p>Measures of Central Tendency: Concept and objectives of an average, Requisites of a measure of central tendency; types of averages, mathematical averages and positional Averages applications and limitations.</p>	13
Unit III	<p>Measures of Dispersion, Skewness: Concept and objectives and significance of measuring dispersion, Requisites of a measure of dispersion, absolute and relative measures of dispersion, Types of measures of dispersion- Range, quartile deviation, mean deviation, standard deviation, and their coefficients. Skewness: Meaning and absolute and relative measures of skewness. Concept of Kurtosis.</p>	13
Unit IV	<p>Correlation Analysis: Meaning and types of Correlation; Correlation Vs Causation; Types of correlations, Method of correlation analysis-Scatter diagram, Karl Pearson's, Spearman Rank, and con-current method; Coefficient of determination</p>	13
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Reference Books:

1	Anderson, D.R. (2014). Statistics for learners of Economics and Business. Boston: Cengage Learning.
2	Gupta, S.P., & Gupta, A. (2014). Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing.
3	Gupta, S.C (2022). Fundamental of Statistics. Himalaya publishing House
4	Levin, R., Rubin, D. S., Rastogi, S., & Siddqui, M.H. (2022). Statistics for Management. London: Pearson Education
5	Koutsoyiannis A.: Modern Micro economics; Macmillan New Delhi
6	Sharma, J. K.(2022). Business Statistics, New Delhi: Vikas Publishing House Pvt. Ltd.


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Learning Objectives and outcomes

Objectives: To get an insight into the constitutions, structure, working of the Banking Institutions in India, and their contribution to the growth of Indian financial sector and have a Bird's view of the Indian Financial System.

Learning Outcomes:

1. Understand the Dynamics of Indian Banking Sector.
2. Analyze the Pertinent Issues in the Banking Sector
3. Familiarize students with the Reforms in the Banking Sector.
4. Comprehend the need, definition, functions and economic significance of financial institutions and markets.
5. Critically understand the evolving role of Central Banking and Grasp the conduct of monetary policy

Paper – II

Course Title:	Indian Banking And Financial System	Course Code: 24BEM5201T
Total Lecture hour 52		Hours
Unit I	Bank- Meaning, Type, Role of Banks in Economic Development. Credit Creation of Banks. Reserve Bank of India: Objectives, Organizational setup, Functions and Credit Control by BRI. Main Provisions of Banking Regulations Act, 1949 and Reserve Bank of India Act, 1934. Banker- Customer relationship: General and Special (Banker's Rights and Obligations)	13
Unit II	Universal and Innovative Banking: Meaning, Significance and features. Channels of Banking: ATM, Internet, Mobile, Phone Banking, POS (Point of Sale), UPI, E-Payment's mechanism of banks- plastic cards, NEFT, RTGS, IMPS, SWIFT, ECS, Payments Wallets. Negotiable Instruments- Cheques, Bills of Exchange, Demand Draft- Concept, Features, Types and Parties. Acceptance, Payment and Collection of Negotiable Instruments. Crossing of Cheques, Concept and types of Crossing, Endorsement and Presentation of Negotiable Instruments.	13
Unit III	Indian Financial System: Meaning Functions and its Components, Financial System and Development, Major issues in Indian Financial System. Financial Market: Meaning, Feature and Functions. An Overview of Money Market, Capital Market (Primary and Secondary) and their Financial Instruments, Debt Market- Meaning and Functions and their Instruments, Role of SEBI and RBI in regulation of Capital and Money Market. NPA: Meaning, Causes of NPA, Impact of NPA on banking Sector.	13
Unit IV	Financial Institutions: An Overview of Development Financial Institutions- IFCI, SIDBI, ICICI, IRCI, IDBI- Objectives, Functions. Financial Services: Merchant Banking, Mutual Fund, Leasing, Hire Purchase, Venture Capital –Meaning, Objective and Functions. Introduction to BIT COIN, Block Chain and CRY PTO Currency. Financial sector reforms in India.	13
Reference Books:		
1	Indian Banking and Financial System: Kansal, Mathur, Sharma (Ajmera Book Company)	

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2	Banking and Finance- Vashitha, Gupta, Sharma(Ramesh Book Depot, Jaipur)
3	Banking and Finance- Tandon and Mathur (Shivam Book House, Jaipur)
4	Indian Banking: Natarajan S., Parameshwaran R.(S. Chand & Company Ltd., New Delhi)
5	Money,Banking and Financial Market: Averbach, Robert D. (Macmillan, London)
6	Indian Financial System: Khan, M.Y. (Tata McGraw Hill, Delhi)

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Learning Objectives and outcomes

After completing this course, the learner will be able to: understand the provisions of Indian Contract Act, know the obligations of buyer and seller for making the business agreements and contracts apply skills to initiate entrepreneurial ventures as partnership and LLP. Understand the concepts & scope of negotiable instruments and legal safeguards in Information Technology.

Paper – III

Course Title:	Business Law	Course Code: 24BBM5201T
Total Lecture hour 52		Hours
Unit I	The Indian Contract Act, 1872: nature and classification of contracts; Essentials of a valid contract; An overview of Proposal and acceptance, Capacity of parties to contract, Free consent, Lawful consideration, Lawful object; Void Agreement; Performance of contract; Discharge of contract; Remedies for breach of contract.	13
Unit II	Sale of Goods Act, 1930: Formation of contract of sale; Goods and their classification; Price; Conditions and warranties; Transfer of ownership in goods; Performance of the contract of sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale, Online auction.	13
Unit III	Indian Partnership Act 1932: Nature of firm; Duties and rights of partners; Liabilities of firm and partner; Limited Liability Partnership Act, 2008: concepts, characteristics of LLP; Incorporation of LLP; LLP agreement, Extent & limitations of Liabilities of LLP and partners.	13
Unit IV	Negotiable Instruments Act, 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments. Information Technology Act, 2000: Purpose; Benefits and limitations; Digital signature; E-Governance; Attribution of electronic records, duties of subscribers; Penalties and adjudication offences.	13

Reference Books:

1	Aggarwal Rohini, <i>Mercantile & Commercial Laws</i> , Taxmann Allied Services (P) Ltd., New Delhi.
2	Bhushan, Bharat. Kapoor, N.D., Abbi, Rajni, "Elements of Business Law". Sultan Chand & Sons Pvt. Ltd.
3	Tulsian, P.C., <i>Business Laws</i> , Tata McGraw Hill, New Delhi.
4	Kuchhal, M. C., Kuchhal Vivek, <i>Business Legislation for Management</i> , Vikas Publishing House Pvt. Ltd., New Delhi.
5	Kapoor, N. D., <i>Business Law</i> , Sultan Chand & Sons, New Delhi
6	Datey, V. S., <i>Business and Corporate Laws</i> , Taxmann Publications, New Delhi.

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Semester III

Course title	Credits	Credit distribution of the course			Eligibility criteria	
		Course Code	Lecture	Tutorial		Practical/ Practice
Cost Accounting	DSC (4)	24BAB6301T	4	0	0	10+2 from any recognize d Board
Economic Environment in Rajasthan	DSC (4)	24BEM6301T	4	0	0	
Company Act and Secretarial Practices	DSC-(4)	24BBM6301T	4	0	0	

Paper – I

Course Title:	Cost Accounting	Course Code: 24BAB6301T
Total Lecture hour 52		Hours
Unit I	Introduction of Cost Accounting, Objectives, Significance and limitations of Cost Accounting. Material Purchasing, Storing, Valuation and Issue of Material, Elements of Costs, Material Cost Control. Labour Control - Methods of Remuneration, Allocation of Wages, Labour Turnover and Treatment of Idle Time and Overtime. Overhead Control-Meaning, Collection, Classification, Allocation, Apportionment and Absorption of Overheads.	13
Unit II	Unit Costing- Cost Sheet, Computations of Tender Price and Statement of Cost. Operating Costing- Meaning and Objectives, Statement of Operating Cost related to Transportation for Passengers and Goods.	13
Unit III	Process Cost Accounting- Meaning, Classification, Accounting of process Cost, Accounting of normal and Abnormal Wastage, Abnormal Gain, Inter Process Profit and Process Stock Accounts. Job Costing and Contract Costing- Procedure of Job Costing, Contract Costing Method, Determination of Profit/Loss of Contracts, incomplete Contracts.	13
Unit IV	Standard Cost Accounting :Introduction and interpretation of various Material Labour Overhead and Sales Variances and Marginal Cost Accounting used for managerial decisions	13

Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Reference Books:

1	Jain, khandelwal, pareek: Costing, Ajmera Book Company, Jaipur
2	Saxena and Vashist: Cost Accounting
3	Patel, Choudhary and sharma : Cost Accounting,P.C.Publication, Jaipur
4	Agarwal and Chaturvedi : Cost Accounting (Volume I and II)
5	Jain, khandelwal, pareek: Costing, Ajmera Book Company, Jaipur
6	Saxena and Vashist: Cost Accounting


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Paper – II

Course Title:	Economic Environment in Rajasthan	Course Code: 24BEM6301T
Total Lecture hour 52		Hours
Unit I	Economic Environment – Meaning and affecting factors, Rajasthan Economy an Overview: Population, Agriculture, Land Reforms, Crops, Animal Husbandry, Dairy Development, Mineral Resources. Current Environmental Issues.	13
Unit II	Rural Development Schemes- Evaluation & Impact of Development Programmes, Poverty and Unemployment in Rajasthan, Panchayati Raj Institutions in Rajasthan, Rajasthan Budget. Rural Finance- Concepts, need, Sources, Problems and Prospects of Rural Finance in Rajasthan.	13
Unit III	Agriculture- Agriculture policy of Rajasthan, Significance, New Agriculture strategy. Food management, Major schemes for agriculture, Commercialisation of Agriculture, Minimum support price, Demand and supply of agriculture products and their effect on general price level with reference to Rajasthan.	13
Unit IV	Infrastructure Development in Rajasthan: Road Transport and Energy, Social Infrastructure – Education and Health, Tourism Development in Rajasthan- Main Tourist places, Challenges and Prospects, Socio-Economic Impact of Tourism. Industrial Development in Rajasthan: New Industrial Policy, Role of Cottage and Small industries in Rajasthan.	13
Reference Books:		
2	A.N. Agarwal- Indian Economy	
3	Laxmi Narayan Nathuramka- Indian Economy	
4	B.P. Gupta - Economic Environment in Rajasthan	
5	B.L. Ojha- Economic Environment in Rajasthan	
6	Mishra and Puri- Indian Economy	


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Paper – III

Course Title:	Company Law And Secretarial Practice	Course Code: 24BBM6301T
Total Lecture hour 52		Hours
Unit I	Meaning, Features, Types Of A Company, Lifting Of Corporate Veil, Privileges Of A Private Company. Company Secretary-Qualifications, Role And Position, Secretarial Practice Relating To Allotment Of Shares, Transfer And Transmission Of Shares, Payment Of Dividend.	13
Unit II	Formation Of A Company, Functions And Duties Of Promoters. Memorandum Of Association- Contents And Alteration, Articles Of Association.	13
Unit III	Prospectus, Share Capital, Types Of Shares And Debentures, Membership, Provisions Of Dividend.	13
Unit IV	Directors-Qualifications And Disqualifications, Appointment And Removal, Power And Duties, Managing And Whole Time Director. Meetings Of The Company, Proxy, Agenda, Resolution, Minutes, Methods Of Winding-Up	13
Reference Books:		
1	R.C. Agrawal And N.S. Kothari: Company Law And Secretarial Practice	
2	S.M. Shukla And Sahay: Company Law And Secretarial Practice	
3	S.A. Sharlekar: Secretarial Practice	
4	J.C. Bahl: Secretarial Practice	
5	N.D. Kapoor: Company Law	
6	M.C. Kuchhal: Secretarial Practice	
7	Awatar Singh: Company Law	


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Semester IV

Course title	Credits	Credit distribution of the course			Eligibility criteria	
		Course Code	Lecture	Tutorial		Practical/ Practice
Income Tax	DSC (4)	24BAB6401T	4	0	0	10+2 from any recognize d Board
Elements of Financial Management	DSC (4)	24BEM6401T	4	0	0	
Entrepreneurship and Small Business Management	DSC-(4)	24BBM6401T	4	0	0	

Paper –I

Course Title:	Income Tax Law and Practice	Course Code: 24BAB6401T
Total Lecture hour 52		Hours
Unit I	Introduction of Income Tax, Residential Status and Tax Liability of Individual, Firm and Company, Exempted Incomes, Income from Salaries and House Property.	13
Unit II	Income from Business and Profession, Income from Capital Gain and Income from Other Sources.	13
Unit III	Clubbing, Set off and Carry Forward of Losses and Deduction from Gross Total income, Assessment of Individual.	13
Unit IV	Assessment of Firms and Hindu Undivided Family, Advance Payment of Tax, TDS, Procedure of E-Filing of Return.	13
<p>Note: The Student shall be permitted to use Battery operated calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless.</p>		
Reference Books:		
1	Singhania and Singhania : Student's guide to Income tax, Taxman.	
2	Gupta and Gupta: Student's notes to Income Tax, Tax books.	
3	Ahuja and Gupta : Direct Taxes.	
4	Bangar and Bangar: Income tax, Aadhya Publication, Allahabad	
5	Patel , Choudhary: Income tax , Chaudhary publications , Jaipur	
6	Singhania and Singhania : Student's guide to Income tax, Taxman.	


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Paper – II

Course Title:	Elements of Financial Management	Course Code: 24BEM6401T
Total Lecture hour 52		Hours
Unit I	Financial Management- Meaning, Scope, Importance and Limitations. Financial Statements – Income Statement and Balance Sheet. Techniques of Financial Analysis, Management of Inventory and Receivables	13
Unit II	Ratio Analysis – Current, Liquidity, Activity, Profitability and Leverage Ratios. Fund flow Analysis-Changes in working capital, Sources and Uses of fund. Dividend Policy. Sources of Long term and short-term Finance.	13
Unit III	Financial Planning and Forecasting, Break –even Analysis. Management of Cash and Marketable Securities. Cash Flow Analysis – Sources and Uses of Cash, Cash flow statement.	13
Unit IV	Working Capital Management – Concept and Significance, Determinants and Estimation of Working Capital, Adequate Working Capital, Merits and Demerits. Capital Budgeting – Methods of Evaluating Capital Expenditure Proposals, Risk and Uncertainty Analysis.	13
Reference Books:		
1	Financial Management- M.R. Agarwal	
2	Elements of Financial Management- M.D. Agarwal& N.P. Agarwal	
3	Elements of Financial Management - Jat, Gupta, Mehendiratta, Mishra, Saini	
4	Financial Management- M.R. Agarwal	
5	Elements of Financial Management- M.D. Agarwal& N.P. Agarwal	

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Paper – III

Course Title:	Entrepreneurship And Small Business Management	Course Code: 24BBM6401T
Total Lecture hour 52		Hours
Unit I	Concept Of Entrepreneurship, Role Of Entrepreneurship, Types Of Entrepreneurships, Entrepreneurship Traits, Entrepreneurship And Manager, Entrepreneurship- Problems And Prospects In India.	13
Unit II	Entrepreneurship Training And Development, Government Encouragement To Entrepreneurship. Entrepreneurial Development Programmes (EDP), Their Role, Relevance And Achievements	13
Unit III	Concept Of Small And Medium Enterprises And MSMEs, Role Of MSMEs, Policies Governing Small Enterprises In India. Role Of Financial Institutions And District Industries Centers (DICs) In Promoting Small Business.	13
Unit IV	Start Up Process Of Small Enterprises. Organisation Structure Of Small Scale Industries In India. Taxation Benefits And Concessions To Small Scale Industries, Problems Of Small Scale Industries. Management Of Small Business Enterprises.	13
Reference Books:		
1	Hisrich, R.D & Peter, M.P.: Entrepreneurship, Tata Mc Graw Hill	
2	Kuratko & Hodgetts Entrepreneurship: Theory, Process, Practices, Thomson Learning Inc,	
3	Drucker, Peter: Innovation And Entrepreneurship, Heinema	
4	Broom, H.N.: Small Business Management, South Eastern Publishing	
5	Desai, Vasant: Entrepreneurial Development Vol I Himalaya Publications, N. Delhi, Sage Publication, N. Delhi	
6	Desai, Desai Vasant.: Small Industrial Organization And Management, Himalaya Publishing House	
7	Sharma, R.A.: Entrepreneurial Change In Indian Industries, Sterling Publication, N. Delhi	
8	David H Holt: Entrepreneurship: New Venture Creation, Prentice Hall Of India, N. Delhi	
9	Srivastava S.B. : A Practical Guide To Industrial Entrepreneurs, Sultan Chand And Sons, New Delhi	


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