

As per the NEP 2020
Minor Course (Commerce)
(Effective from Academic Year 2024-2025 onwards)



Pandit Deendayal Upadhyaya Shekhawati University
Sikar (Rajasthan) 307026
E-mail: reg.shekhauni@gmail.com
Website: www.shekhauni.ac.in


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Pandit Deendayal Upadhyaya
Shekhawati University,
Sikar(Rajasthan)

Commerce
Minor Subject Syllabus
(CBCS) As per the NEP 2020 (Semester I to IV)
w.e.f. the Academic Session 2024-25
Discipline: Economic Administration and Financial Management

Semester	Course title	Credits	Course Code	Credit distribution of the course			Eligibility criteria
				Lecture	Tutorial	Practical/ Practice	
I	E-Commerce	2	24BEM5101M	2	0	0	10+2 from any recognized Board
II	Credit Management	2	24BEM5201M	2	0	0	
III	Rural Governance In Rajasthan	4	24BEM6301M	4	0	0	
IV	E-Banking	4	24BEM6401M	4	0	0	

Course Title:	E-Commerce	Course Code: 24BEM5101M
Total Lecture hour 26		Hours
Unit I	E-Commerce -Origin, Meaning, Characteristics, Key Drivers of E-Commerce, E-Commerce Models	6
Unit II	Internet and E-Commerce, Networking -LAN, WAN, Business Uses of Internet, www, Protocols, Intranet and Internet	8
Unit III	Electronic Payment Systems - Methods, Security Issues, Electronic Banking, Electronic Stock Trading.	6
Unit IV	Business Intelligences, Ethics, Security and E-Governance.	6
Reference Books:		
1	E-Commerce and E-Business Dr. C.S. Rayudu, Himalaya Publishing House.	
2	Information Technology: E-Commerce & E-Business: V.D.Dudeja, (Common Wealth Publisher, New Delhi	
3	Electronic Consumer Framework & Technologies and Applications: B. Bhasker, Tata McGraw Hill	
4	Electronic Commerce A Managers Guide to E-Business: Prayag Dawan and Sunil Sharma, Vanity Books International, New Delhi	

Course Title:	CREDIT MANAGEMENT	Course Code: 24BEM5201M
Total Lecture hour 26		Hours
Unit I	Credit Management: Definition and Objectives, Principles.	6
Unit II	Credit Policy in Banks: Need and Components, Credit policy of Reserve Bank of India	8
Unit III	Evaluation of Borrower - The 6 Cs –Fair Practices Code. Types of Borrowers: Various categories including the special	6

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	type of Borrowers.	
Unit IV	Debt Recovery Management: Debt Recovery Tribunals: Object and functioning of Debt Recovery Tribunal, Authority of Debt Recovery Tribunal, Procedure and Powers of Debt Recovery Tribunals	6
Reference Books:		
1	Fredric S Mishkin : Economics of Money, Banking and Financial Markets, Addison Wesley Publishing	
2	Lawrence S. Ritler, William L Silber, Gregory Fudell :Principles of Money, Banking and Financial Markets, Longman Science and Technology	
3	Lloyd B Thomas : Money, Banking and Financial Markets, McGraw Hill Primis Custom Publishing 4. Singh Gopal : Credit Management, RBSA Publishers, Jaipur	
4	Fredric S Mishkin : Economics of Money, Banking and Financial Markets, Addison Wesley Publishing	

Course Title:	RURAL GOVERNANCE IN RAJASTHAN	Course Code: 24BEM6301M
Total Lecture hour 52		Hours
Unit I	Local Governance: Meaning, Nature, Importance and Thoughts related with Local Governance in Rural Areas Good Governance Initiatives in Local Government	14
Unit II	Panchayati Raj System: Origin, Meaning, Constitutional Steps and 73 rd Amendment Act (1992) Progress Report of Panchayati Raj	15
Unit III	Rural Development Administration: Meaning, Importance and Process of Rural Development Rural Development Agencies	10
Unit IV	Agriculture: Importance and Role of Agriculture in the Economy of Rajasthan New Agriculture Policy of Rajasthan	13
Reference Books:		
1	Maheswari, Shriram(2008), Local Government in India	
2	Sachdeva,Pradeep(2011), Local Government in India	
3	RBD Publication, Rural Development and Corporations	

Course Title:	E-BANKING	Course Code: 24BEM6401M
Total Lecture hour 52		Hours
Unit I	Electronic Banking: Meaning, Types of E-Banking, E-Banking transactions - truncated and Electronic cheque Models for E-banking - Complete Centralized Solution & features	14
Unit II	Online Banking: Meaning and concept, Electronic delivery channels - need for computerization - Automatic Teller Machine (ATM) Electronic Fund Transfer (EFT) - uses & computerization in clearing houses	15
Unit III	Telebanking - Banking on home computers, Electronic Money Transfer - uses of EMT. E-Cheque - Magnetic Ink Character Recognition (MICR) and	10

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	Cheques. E-Banking in India – Procedure Programmes, Components - How to go on net for Online Banking – Advantages - Limitations.	
Unit IV	E-Banking Security - Introduction need for security - Security concepts - Privacy -Survey. E-Builder solutions - Digital certificate and Signature E-Security solutions - Solutions providers, E-locking technique, E-locking services	13
Reference Books:		
1	C.S. Rayudu, E-Business, Himalaya Publishing House.	
2	Roger Hunt & John Shelly, Computers and Common-sense.	
3	Bhushan Dewan, E-Commerce.	

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Commerce
Minor Subject Syllabus
(CBCS) As per the NEP 2020 (Semester I to IV)
w.e.f. the Academic Session 2024-25
Discipline: Business Administration

Semester	Course title	Credits	Course Code	Credit distribution of the course			Eligibility criteria
				Lecture	Tutorial	Practical/ Practice	
I	General Management	2	24BBM5101M	2	0	0	10+2 from any recognize d Board
II	Brand Management	2	24BBM5201M	2	0	0	
III	Basics of Organisational Behaviour	4	24BBM6301M	4	0	0	
IV	Business Ethics And Governance	4	24BBM6401M	4	0	0	

Course Title:	GENERAL MANAGEMENT	Course Code: 24BBM5101M
Total Lecture hour 26		Hours
Unit I	Introduction to management- Meaning, features and importance of management. Management and Administration, levels of management, functional areas of management.	6
Unit II	Decision Making- Meaning, features, advantages of effective decision making. Types of Managerial Decisions, Steps in decision making process, Guidelines for effective decision making.	8
Unit III	Managing Change - Meaning, Features, Reasons for Change, Change process, Resistance to Change, Factors effecting Resistance to Change (Individual and Organisational) Overcoming Resistance to Change.	6
Unit IV	Emerging areas in Management- Green Management, Stress Management, Supply Chain Management, Logistics Management- Meaning, Features.	6
Reference Books:		
1	Prasad, L.M. Principles and Practice of Management. Sultan Chand and Sons.	
2	Mamoria, C.B. Personnel Management. Himalaya Publishing House.	
3	Robbins, Stephen and Coulter, Mary. Management.	
4	राजपुरोहित, गुप्ता: प्रबंध, अजमेरा बुक कम्पनी, जयपर	
5	Rajpurohit, Gupta: Management	
6	आर. एल. नौलखा- प्रबन्ध के सिद्धांत	
7	जी. एस. सधा – प्रबन्ध	

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Course Title:	BRAND MANAGEMENT	Course Code: 24BBM5201M
Total Lecture hour 26		Hours
Unit I	Introduction to Brands and Brand Management, Concept of a Brand, Evolution of a Brand, Challenges and Opportunities, Brand Identity, Brands and Consumers.	6
Unit II	Brand Building, Identifying and Establishing Brand Positioning and Values, Brand Repositioning, Life Stages of a Brand, Brand Personality, Brand Image.	8
Unit III	Designing and Implementing Brand Actions, Brand Extensions, Brand Reinforcement Strategies, Managing Strong Brands, Managing Brands in the Digital Era. Contemporary Scene: Storytelling, Internet and Social Media.	6
Unit IV	Customer based Brand Equity, Understanding Brand Performance: Brand Equity Management System, Growing and Sustaining Brand Equity., Legal and Ethical aspects in Brand Management.	6
Reference Books:		
1	Beverland, M. (2018). Brand Management: Co-creating Meaningful Brands. United Kingdom: SAGE Publications.	
2	John, D. R. (2017). Strategic Brand Management: Lessons for Winning Brands in Globalized Markets. Delhi, India: Oxford University Press.	
3	Keller, K. L., Swaminathan V., Parameswaran, A. M. G., & Jacob, I. C. (2019). Strategic Brand Management: Building, Measuring and Managing Brand Equity. India: Pearson Education.	
4	Temporal, P. (2011). Advanced Brand Management. Singapore: John Wiley and Sons.	
5	Parameswaran, M.G. (2006). Building Brand Value. India: McGraw Hill Education	

Course Title:	BASICS OF ORGANISATIONAL BEHAVIOUR	Course Code: 24BBM6301M
Total Lecture hour 52		Hours
Unit I	Introduction- Introduction to organisational studies, importance of organisations, relationship between management and organizing function, emergence and development of Organisation Behaviour.	12
Unit II	Individual Behaviour- Individual characteristics, Inherited characteristics vs. learned characteristics; Personality, Attitude, organisational commitment, and job satisfaction, Sources and types of values.	16
Unit III	Communication and Motivation- Communication concept, process and types, essentials of effective communication; Why people work - Maslow's Need Hierarchy theory, intrinsic and extrinsic rewards, monetary and non-monetary incentives, contemporary motivation practices.	13
Unit IV	Group Behaviour and Leadership - Importance of groups, groups vs. teams; Leadership - trait theory, difference between a leader and a manager; Leadership styles (Likert) - exploitative, benevolent, consultative, and participative; making of great	11

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	leaders, contemporary leadership practices.	
Reference Books:		
1	Greenberg, J. (2015). Behaviour in organisations (10th Ed.). India: Pearson Education.	
2	Hersey, P. K., Blanchard, D., & Johnson, D. (2013). Management of organisational Behaviour. London, United Kingdom: Pearson.	
3	Luthans, F. (2017). Organisational Behaviour-An evidence based approach (12th ed.). NewYork, United States: McGraw-Hill Education.	
4	Pareek, U. (2014). Understanding Organisational Behaviour. United Kingdom: Oxford University Press.	
5	Robbins, S. T. & Judge, T. A. (2019). Essentials of organisational Behaviour. London, United Kingdom: Pearson.	
6	Singh, A. K., & Singh, B. P. (2012). Organisational Behaviour. Delhi, India: Excel Books Pvt. Ltd.	

Course Title:	BUSINESS ETHICS AND GOVERNANCE	Course Code: 24BBM6401M
Total Lecture hour 52		Hours
Unit I	Introduction to Ethics, Concept of moral reasoning and ethics; Approaches to Moral reasoning; Essence of Ethics, Dimensions of Ethics; Human Values; Ethical concerns and dilemmas.	12
Unit II	Business Ethics- Concept; Principles; Theories of Business Ethics; Ethical Organisations, Code of Ethics; Ethical issues in business, Insider Trading; Whistle Blowing; Shareholders Activism; Class Action suits; Gender Diversity in Boards.	16
Unit III	Governance of Business Entities- The philosophical basis of governance; Corporate Governance- Meaning and significance; Conceptual framework; Corporate governance systems across the world; Corporate governance in India.	13
Unit IV	Corporate Frauds - Cases of corporate frauds and scams- Enron, Lehman Brothers; Satyam Computer Services; PNB Heist; IL&FS Fraud, ABG Shipyards, Yes Bank; Recent Governance issues and challenges.	11
Reference Books:		
1	Crane, A., Matten, D., Glozer, S., & Spence, L. J. (2019). Business ethics: Managing corporate citizenship and sustainability in the age of globalization. Oxford, United Kingdom: Oxford University Press. .	
2	Reddy, N. K., & Ajmera, S. (2015). Ethics integrity and aptitude: For Civil Services Main Examination. Delhi, India: McGraw Hill Education (India) Private Limited.	
3	Sharma, J. P. (2013). Corporate Governance, Business Ethics and CSR:(with Case Studies and Major Corporate Scandals). Delhi, India: Ane Books Pvt.	
4	Tricker, B., & Tricker, R. I. (2015). Corporate governance: Principles, policies, and practices. New York, United States: Oxford University Press.	
5	Mallin, C. A. (2019). Corporate governance. Oxford, United Kingdom: Oxford University Press.	
6	Rani, D. G., & Mishra, R. K. (2017). Corporate governance: Theory and practice. Delhi, India: Excel Books India.	


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Commerce
Minor Subject Syllabus
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w.e.f. the Academic Session 2024-25
Discipline: ABST

Semester	Course title	Credits	Course Code	Credit distribution of the course		
				Lecture	Tutorial	Practical/ Practice
I	Book Keeping	2	24BAB5101M	2	0	0
II	Research Methodology	2	24BAB5201M	2	0	0
III	Direct Tax	4	24BAB6301M	4	0	0
VI	Tax Planning	4	24BAB6401M	4	0	0

B.Com ABST

Course Title:	Book Keeping	Course Code: 24BAB5101M
Total Lecture hour 26		Hours
Unit I	Book-keeping: Introduction, Meaning, Features, Scope and Objectives. Book-keeping and Accounting. Meaning, Concept, Importance and Scope of Accounting, Basic Accounting Principles, Conventions, Concepts. Accounting Equations.	7
Unit II	Basic principles of preparing books of journal entries Subsidiary books	7
Unit III	Preparation of trial balance, errors and errors which are not affecting trial balance	7
Unit IV	Use of preparing final accounts/financial statements. Adjustment entries. Preparation of Final Accounts.	5
Reference Books:		
1	Book-keeping and Accountancy, Jain, Khandelwal and Pareek	
2	Financial Accounting, P. C. Tulsian	
3	Elements of Accounts, T. S. Grewal.	

Course Title:	Research Methodology	Course Code: 24BAB5201M
Total Lecture hour 26		Hours
Unit I	Research: Meaning Objectives, Importance and Types of Research. Use of Statistics. Use of Statistical tools and techniques	7
Unit II	Meaning and concept of Research Methodology, Research Process, Data Collection, and Data Analysis.	7
Unit III	Sampling Theory: Census and sampling, Methods of Sampling, Sampling Distribution,	7
Unit IV	Classification and Tabulation, Uses of Measures of Central Tendency.	5

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Reference Books:	
1	Croxton & Cowden: Applied Statistics
2	Karnel, P. H.: Applied Statistics for Economics
3	Gupta B. N. : Statistics
4	Sanchheti & Kapoor: Statistical Methods
5	K. N. Nagar: Elements of Statistics (Hindi)

Course Title:	Direct Tax	Course Code: 24BAB6301M
Total Lecture hour 52		Hours
Unit I	Advance Payment of Tax, Tax deducted at source (TDS)	13
Unit II	Assessment of Trust, Assessment of Local Authorities	13
Unit III	Assessment of Non-residents and Representative Assessed. Double Taxation Relief.	13
Unit IV	Assessment of Co-operative Societies Penalties and Prosecutions, and Tax Authorities.	13
Reference Books:		
1	Singhania V.K : Direct Taxes	
2	Girish Abuja : Direct Taxes	
3	Lal B.B. : Income Tax Law and Practice	
4	Lakhotia R.N : Assessment of Companies and their officers	

Course Title:	Tax Planning	Course Code: 24BAB6401M
Total Lecture hour 52		Hours
Unit I	Tax Planning, Meaning, Objects, Concept and Problems of Tax Planning, Tax Planning & Residential Status.	13
Unit II	Tax Planning for Employees Remuneration, Tax Planning for Business Organization.	13
Unit III	Capital Gain & Tax Planning Set off and carry Forward of Losses and Tax Planning with Investments	13
Unit IV	Diversion of Income and Tax Planning. Tax Planning for Specific Managerial Decisions and Investment Decisions	13
Reference Books:		
1	N. K. Sharma: Tax Planning, RBD, Jaipur (Hindi)	
2	Singhania V.K.: Direct Taxes Law and Practice	
3	R. N. Lakhotiya : Tax Management	
4	H. P. Raina : Corporate Taxation—A Handbook	
5	Shah C. K. : Tax Planning, RBD, Jaipur	
6	Patel and Choudhary : Tax Planning (Hindi & English)	

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