

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

Department of Commerce

Faculty of Commerce

Course Title	FINANCIAL ACCOUNTING (I Semester)			
Category of Course ¹	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)			
Credits ² &Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives(not more than 100 words)	<ol style="list-style-type: none"> 1. Aims to help learners to acquire conceptual knowledge of financial accounting. 2. To impart skills for recording various kinds of business transactions and to prepare financial statements. 			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
Units	Course Content	Hrs .of Teaching		
I	Introduction: Accounting- Meaning, Definitions, Objectives and Scope. Accounting Principles - Concepts and Conventions; Branches of Accounting, Uses & limitation; Capital Expenditure and Revenue Expenditure; Journal, Cash Book, Bank Reconciliation Statement, Subsidiary Books Ledger, Trial Balance, Rectification of Errors, Provisions and reserves.	15		
II	Final Accounts: Final Accounts – simple and with adjustments in horizontal and vertical format; Bills of Exchange - General Bills, Accommodation Bills; Promissory Notes	15		
III	Partnership Accounts: Concept of Partnership, Partnership Deed, Fixed and Fluctuating Capital Accounts; Valuation of Goodwill; Profit Sharing Ratio. Admission of Partners - Revaluation of Assets and Liabilities, Preparation of Profit and Loss Adjustment Account and Balance-Sheet, Retirement and Death of partner, Insolvency of partners.	15		
IV	Company Accounts: Structure of share capital: issue of shares, forfeiture and reissue of shares, redemption of preference share, issue of debentures, redemption of debentures, preparation of company's final account without adjustment and with adjustments.	15		

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

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

<p>Texts / References</p>	<ol style="list-style-type: none"> 1. H.K. Singh, M.A. Singh and others- Financial Accounting. SBPD Publications, Agra. 2. Dr. Akhil Mishra & Dr. Akshok K. Pandey – Financial Accounting I & II, Vaibhav Laxmi Publication. 3. Anthony, R.N. Hawkins, D., & Merchant, K.A.—Accounting: Text and Cases. McGraw-Hill Education India. 4. Goldwin, N., Alderman, W., & Sanyal, D. —Financial Accounting. Cengage Learning, Boston. 5. Goyal, B.K., & Tiwari, H.N.—Financial Accounting. Taxmann Publication, New Delhi. 6. Maheshwari, S.N., Maheshwari, S.K., & Maheshwari, S.K.—Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi. 7. Mukherjee (2018). Financial Accounting. Oxford University Press 8. Sehgal, A. & Sehgal D. —Fundamentals of Financial Accounting. Taxmann. 9. Shukla, M.C., Grewal, T.S., & Gupta, S.C. —Advanced Accounts. Vol.-I. Sultan Chand Publishing, New Delhi. 10. Tulsian, P.C.—Financial Accounting. S Chand Ltd., New Delhi.
<p>Learning Outcomes (not more than 100 words)</p>	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"> 1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements. 2. Able to prepare bills of exchange transactions. 3. Prepare the Financial Statements of sole proprietor firms and partnership. 4. Prepare the accounts for consignment and joint ventures.



Head of the Department

BANARAS HINDU UNIVERSITY

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Department of Commerce

Faculty of Commerce

Course Title	BUSINESS ECONOMICS (I SEMESTER)			
Category of Course ¹	Major/Minor/Minor (Vocational)/SEC/AEC/ VAC/ MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> 1. Aims to help the learners with Micro economics and its applications. 2. To help in understanding the concept of consumer behavior through utility analysis. 3. To make the concept of demand and its application easy to understand. 4. Aims to make the conceptual understanding of markets. 			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction to Business Economics- Concept, Features, Nature, Scope, Methodology and Fundamental Principles of Business Economics, Difference Between Economics and Business Economics, Relationship of Business Economics with other Subjects, Business Economist- Meaning, Role & Responsibilities. Utility Analysis - Cardinal Utility analysis and Ordinal Utility analysis; Law of Diminishing and Equi Marginal Utility	15		
II	Demand and Law of Demand- Meaning, Determinants, Kinds, Importance, Schedule & Curve of Demand, Law of Demand and its Exceptions, Reasons for the Application of Law of Demand, Movement along the Demand Curve & Shift in the Demand Curve. Elasticity of Demand- Concept, Factors & Importance of Elasticity of Demand, Price Elasticity of Demand- Meaning, Degree & Methods of Price Elasticity of Demand, Income, Cross & Advertising Elasticity of Demand.	15		
III	Production and Theory of Production- Production- Meaning, Importance & Factors of Production, Production Function, Law of Variable Proportions, Returns to Scale, Economies and Diseconomies of Scale. Cost Analysis & Cost-Output Relationship- Meaning, Kinds, Factors & Importance of Cost, Cost-Output Relationship in Short-Run and Long-Run.	15		

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

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

IV	Forms of Market Structure - Concept, Features & Forms of Market; Perfect Competition- Meaning, Characteristics & Price Determination under Perfect Competition - Long and short run; Effects of Change in Demand and Supply on Equilibrium Price, Monopoly- Meaning, Characteristics, Price Determination & Equilibrium under Monopoly both in Short-Run and Long-Run, Discriminating Monopoly, Dumping. Monopolistic Competition- Meaning, Characteristics, Price Determination & Equilibrium under Monopolistic Competition both in Short-Run and Long-Run; Oligopoly- Meaning, Characteristics, Types, Price & Output Determination under Oligopoly.	15
Texts / References	<ol style="list-style-type: none"> 1. H.K. Singh, <i>Business Economics</i>, Navyug Publications 2. Shantanu Saurabh and H.K. Singh, <i>Business & Managerial Economics</i>. 3. John Sloman and Mark Sutcliffe, <i>Economics for Business</i> 4. Dominick Salvatore and Siddhartha K. Rastogi, <i>Managerial Economics: Principles and Worldwide Application</i>. 5. J.P. Mishra, <i>Business Economics</i>. 6. K. Rajagppalachari, <i>Business Economics</i>. 7. H.L. Ahuja, <i>Business Economics: Micro and Macro Analysis</i> 8. https://onlinecourses.swayam2.ac.in/ini24_cm04/preview 	
Learning Outcomes (not more than 100 words)	<p>After the completion of the course, the learners will be able to:</p> <ol style="list-style-type: none"> 1. Examine the nature and scope of business economics. 2. Analyze how consumers try to maximize their satisfaction by spending on different goods. 3. Evaluate the relationship between inputs used in production and the resulting outputs and costs. 4. Analyze and interpret the various faces of pricing under different market situations. 5. Relate the contemporary issues and applications in micro economics. 	



Head of the Department

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Department of Commerce

Faculty of Commerce

Course Title	Elementary Marketing			
Category of Course ¹	Major/ Minor/ Minor (Vocational)/ SEC/ AEC/VAC/ MD /Internship/Dissertation (Tick anyone of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> To understand key marketing concepts, market segmentation, and emerging marketing trends. To learn about factors affecting product decisions, including lifecycle management, branding, packaging, and product mix. To master pricing, distribution, and promotion techniques, and their influence on marketing decisions. 			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction: Nature, scope and significance of marketing; Marketing concepts - traditional and modern; Market Segmentation - concept, importance and bases for market segmentation. New concepts of marketing.	10		
II	Product: Concept, significance and classification; Factors affecting product decisions; Product Life Cycle; Product planning and development; Product related decisions: Branding, Packaging and Labeling; Product Mix.	10		
III	Price: Concept, objectives and significance; Factors affecting pricing decisions; Methods of price determination.	10		
IV	Place and Promotion Decisions: Place- Concept, objectives, role and types of distribution channels; Factors affecting choice of distribution channels; Promotion- Concept, significance, and objectives of promotion; Methods of promotion, Factors affecting promotion decisions.	15		

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

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

Texts / References	<ol style="list-style-type: none">1. Kotler, Philip & Keller Kavin Lane: Marketing Management (Pearson Education).2. Cravens, David W., Hills, Gerald E. & Woodruff, Robert B.: Marketing Management (Irwin)3. Sontakki, C.N.: Marketing Management: In the Indian Background (Kalyani Publishers)4. Gite, Priyanka: Marketing Management (Taxmann Publications Pvt. Ltd.)5. Jha, S.N. Fundamentals of Marketing. Novelty & Company.
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none">1. Able to explain key marketing concepts, market segmentation, and emerging marketing trends.2. Understand the factors affecting product decisions, including lifecycle, branding, packaging, and product mix.3. Master pricing, distribution, and promotion techniques, understanding their impact on marketing decisions.



Head of the Department

BANARAS HINDU UNIVERSITY
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Department of Commerce
Faculty of Commerce

Course Title	Business Entrepreneurship			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD / Internship / Dissertation (Tick any one of the above)			
Credits ² & Hour of Teaching		Theory	Practical	Cumulative
	Credits	3	0	03
	Hour of Teaching (Total)	45	0	45
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> 1. Appreciate and understand the spirit, challenges, and rewards of entrepreneurship. 2. Understand the sources of new venture opportunities. 3. Effectively assess entrepreneurial opportunities and build the required MVP to reach entrepreneurial goals. 4. Understand special issues facing entrepreneurs and unique contexts for business venturing. 			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	Introduction: Concept of Entrepreneurship; Concept of Entrepreneur; Functions of Entrepreneur; Types of Entrepreneurs; Economic System and Entrepreneurship; Theories of Entrepreneurship; Role and Importance of Entrepreneurship in Economic Development.			10
II	Entrepreneurial Behaviour: Behavioural Characteristics of Entrepreneurs; Entrepreneurs- Born or Developed; Change, Innovation and Entrepreneurial Behaviour; Entrepreneur Vs Manager; Entrepreneur Vs Intrapreneur; Ethics and Social Responsibilities of Entrepreneur.			10

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

²1 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	<ul style="list-style-type: none"> • Ramachandran, Entrepreneurship Development, Mc Graw Hill • Singh B.K., Business Entrepreneurship, Wisdom Publishing • Katz, Entrepreneurship Small Business, Mc Graw Hill • Byrd Megginson, Small Business Management: An Entrepreneur’s Guidebook, McGraw-Hill • Fayolle A, Entrepreneurship and new value creation. Cambridge, Cambridge University Press • Hougaard S., The business idea. Berlin, Springer • Lowe R & S Mariott, Enterprise: Entrepreneurship & Innovation. Burlington, Butterworth Heinemann • Léo-Paul Dana, World Encyclopedia of Entrepreneurship, Edward Elgar 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Understand the basics of Entrepreneurship and its applications. 2. Apply entrepreneurial skills and tools specifically needed for entrepreneurial ventures. 3. Recognize the contents of the entrepreneurial process. 4. Know how to evaluate a business idea and generate a business model. 5. Know how to validate a business opportunity. 6. Able to write a business proposal to address a problem through a practical solution. 7. Aware of the various resources available for financing new ventures. 	



Head of the Department