

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

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

Course Title	<b>Business Finance</b>			
Category of Course <sup>1</sup>	<b>Major/Minor/Minor (Vocational)/SEC/AEC/VAC/ MD/Internship/Dissertation</b> (Tick any one of the above)			
Credits <sup>2</sup> &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"> <li>1. To familiarize students with the concepts of Business Finance and make them understand their complications.</li> <li>2. To provide understanding of Time Value of Money and Risk-Return.</li> <li>3. To help them understand topics such as Capital Budgeting and Cost of Capital.</li> </ol>			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with Defined hour of teaching for each unit.			
<b>Units</b>	<b>Course Content</b>	<b>Hrs. of Teaching</b>		
I	<b>Introduction:</b> Nature, Scope & Evolution of Business Finance, Relationship of Finance with other Business Functions; Difference between Traditional & Modern Concepts of Finance Function; Financial Planning-Concept, Features of Sound Financial Plan, Factors Affecting Financial Planning, Types of Financial Planning, Significance & Limitations of Financial Planning.	15		
II	<b>Time Value of Money &amp; Capital Budgeting:</b> Concept of Time value of Money; Determination of Time value; Relationship between Risk-return; Capital Budgeting- Meaning, Scope, Importance & Limitations of Capital Budgeting; Capital Budgeting Process; Techniques of Capital Budgeting- ARR, Payback method ,NPV, IRR, PI ;Capital Rationing.	15		
III	<b>Sources and Cost of Capital:</b> Long-term, Medium-term and Short-term Sources of Finance; Cost of Capital- Meaning, Significance and Components of Cost of Capital; Measurement of Cost of Equity Capital, Debt Capital, Preference Share Capital and Retained Earnings; Weighted Average Cost of Capital.	15		
IV	<b>Dividend Policy:</b> Concept of Dividend; Kinds of Dividend; Significance and Types of Dividend Policy; Factors Affecting Dividend Policy and value of the firm, Dividend; Models of Dividend Policy-MM Model, Gordon Model, Walter Model.	15		

<sup>1</sup> SEC–Skill Enhancement Course; AEC– Ability Enhancement Course; VAC– Value Added Course; MD– Multidisciplinary Course

<sup>2</sup> 1 Credit (Theory) = 15 Hours; 1Credit (Practical) = 30 Hours

<p>Texts / References</p>	<ol style="list-style-type: none"> <li>1. I. M. Pandey, Financial Management, Vikas Publishing House.</li> <li>2. M.Y. Khan and P.K. Jain, Financial Management: Text and Problems, McGraw Hill Education.</li> <li>3. Western and Brigham, Financial Management: Theory and Practice, Cengage Publications.</li> <li>4. Van Horne and James C., Financial Management and Policy, Pearson Education.</li> <li>5. H. K. Singh, Business Finance, Navyug Publication.</li> <li>6. V. K. Bhalla, Financial Management, S Chand &amp; Company.</li> <li>7. Nidhi Srivastava, Introduction to Business Finance, Redshine Publication.</li> <li>8. S.P. Gupta, Business Finance, Sahitya Bhawan Publications.</li> </ol>
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> <li>1. Proper understanding of the basic concepts of Business Finance.</li> <li>2. Able to address complication of the financial world and its implications by using Capital Budgeting, Cost of Capital and Inventory Management.</li> <li>3. Assessing diverse issues such as Receivable of Management and Management of cash and real-life examples related to the financial world.</li> </ol>



Head of the Department

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Course Title	<b>BUSINESS MANAGEMENT (II Semester)</b>			
Category of Course <sup>1</sup>	Major / <b>Minor</b> / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits <sup>2</sup> & 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"> <li>To provide basic knowledge to the students about the Management of a business enterprise.</li> <li>To analyze the relationship amongst functions of Management i.e. Planning, Organizing, Directing and Controlling.</li> </ol>			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
<b>Units</b>	<b>Course Content</b>			<b>Hrs. of Teaching</b>
I	<b>Introduction to Management:</b> Concept, Nature, Functions and Significance of Management. Levels of Management. Henry Mintberg's Management Roles. Contributions of F.W. Taylor and Henri Fayol to Modern Management Thoughts. Conceptual Framework of Planning, Decision-making and Management by Objectives. Organising : Concept, Process and Significance of Organisation. Types of Organisation Structure. Delegation of Authority. Centralisation and Decentralisation of Authority. Span of Management.			15
II	<b>Staffing:</b> Concept, Scope and Process of Staffing. Recruitment – Meaning and Sources. Selection – Process of Selection. Types of Interviews and Essentials of Successful Interview. Training – Concept, Significance and Methods.			10
III	<b>Directing and Coordination:</b> Meaning, Elements and Significance of Directing. Principles of Directing; Leadership: Concept, Significance and Types of Leaders. Style of Leadership. Communication – Concept, Process and Barriers to Communication. Coordination- Concept and Technique.			15

<sup>1</sup> SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

<sup>2</sup> 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

IV	<p><b>Motivation and Control:</b></p> <p>Concept and Significance of Motivation. Types of Incentives. Theories of Motivation – Abraham Maslow, Fredric Herzberg, Douglas McGregor and William Ouchi only. Controlling-Concept, Process and Techniques of Controlling. A Conceptual Framework of Morale.</p>	20
Texts / References	<ol style="list-style-type: none"> <li>1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.</li> <li>2. Drucker, P. F. (1954). The Practice of Management. New York: Harper &amp; Row.</li> <li>3. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.</li> <li>4. Jha B. and Jha SN "Fundamental of Management" Novelty and Company Patna.</li> <li>5. Jha B. "Industrial Organization and Management " Novelty and Company Patna -2019</li> <li>6. Koontz, H., &amp; WeiHrsich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.</li> <li>7. Singh, B. P., &amp; Singh, A. K. Essentials of Management. New Delhi. Excel Books Pvt. Ltd.</li> <li>8. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.</li> <li>9. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.</li> <li>10. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.</li> <li>11. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.</li> </ol>	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> <li>1. Understand the evolution of Management and its significance.</li> <li>2. Comprehend and analyze applicability of managerial functions.</li> <li>3. Understand the role of decision-making in business.</li> <li>4. Analyze the role of directing in management.</li> <li>5. Understand the function of controlling and contemporary issues in management.</li> </ol>	



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Course Title	<b>Basic Accounting</b>			
Category of Course <sup>1</sup>	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / <b>MD</b> /Internship/Dissertation (Tick any one of the above)			
Credits <sup>2</sup> & 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"> <li>To appreciate and perceive the need and development of accounting and explain the key terms.</li> <li>To understand different accounting errors and its rectifications.</li> <li>To make them capable of maintaining a systematic record of financial reports to access the financial status of the Business organization.</li> </ol>			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
<b>Units</b>	<b>Course Content</b>			<b>Hrs. of Teaching</b>
I	<b>Introduction:</b> Meaning of Book Keeping, Process of Book Keeping and Accounting, objectives of Accounting, Difference between Book Keeping, Accounting and Accountancy. GAAP; Accounting concepts and Conventions, Importance and Limitation of Accounting, Users of Accounting.			10
II	<b>Journal and Ledger:</b> Accounting Equation; Dual aspect of Accounting, Traditional & Modern rules of Accounting. Preparation of Journal, Ledger, Cash Book and other Subsidiary Books.			10
III	<b>Trial Balance:</b> Trial Balance; Introduction, Features of Trial Balance, Preparation of Trial Balance, Different types of Errors disclosed and not disclosed by Trial Balance, Rectification of Errors Classification, Location of Errors, Suspense Account, and Effect on Profit.			10
IV	<b>Final Account:</b> Final Account: Meaning, Need, and Objective & Preparation of Trading Account ; Meaning, Need and preparation of Profit and Loss Account; Meaning, Need and preparation, Balance Sheet ;Preparation of Final Account simple and with Adjustment.			15

<sup>1</sup> SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

<sup>2</sup> 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	<ol style="list-style-type: none"><li>1. Dr. Akhil Mishra &amp; Dr. Ashok k. Pandey, Financial Accountancy I, Vaibhav Laxmi Publication .</li><li>2. Financial Accounting , S.M. Shukla, Sahitya Bhawan Publications</li><li>3. Financial Accounting, S.N. Maheshwari, S. Chand and Company</li><li>4. Financial Accounting and Reporting , S.P. Jain and K.L. Narang ,Kalyani Publishers</li><li>5. Financial Accounting , Hanif and A. Mukherjee</li></ol>
Learning Outcomes (not more than 100 words)	<p>After completion of the course, learners will be able to:</p> <ol style="list-style-type: none"><li>1. Apply the generally accepted accounting principles and book-keeping while recording transactions.</li><li>2. Able to prepare Trial Balance and identify errors and their rectification.</li><li>3. Prepare the Financial Accounts of the organization.</li></ol>



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Course Title	<b>BUSINESS ORGANISATION</b>			
Category of Course <sup>1</sup>	Major / <b>Minor</b> / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits <sup>2</sup> & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	3. To provide basic knowledge to the students about the concept and scope of business. 4. To elucidate factors affecting plant location and theories of location. 5. To understand causes and effect of combination.			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
<b>Units</b>	<b>Course Content</b>			<b>Hrs. of Teaching</b>
I	<b>Introduction:</b> Concept, Features and Objectives of Business. Scope of Business-Meaning and Types of Industry; Meaning, Elements and Functions of Commerce. Functional Areas of Business. Concept of Business Organisation.			15
II	<b>Promotion of Business:</b> Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation and their relative Merits and Demerits. Impact of Globalisation on Business Organisation. Problems of Business Organisation in India.			10
III	<b>Plant Location, Layout and Size:</b> Factors Affecting Plant Location. Weber's and Sargent Florence's Theories of Location. Plant Layout – Concept, Objectives, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit – Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size – Concept and Various Optima. Economies and Diseconomies of Large Size.			15
IV	<b>Business Combination and Rationalisation:</b> Concept, Causes and Effects of Business Combination, Types and Forms of Business Combination, Rationalisation – Meaning, Objectives and Principles, Advantages and Criticism of Rationalisation, Rationalisation vs. Scientific Management			20

<sup>1</sup> SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

<sup>2</sup> 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts/ References	<ol style="list-style-type: none"> <li>1. Basu, C. (2017). Business Organisation and Management. McGraw Hill Education.</li> <li>2. Kaul, V. K. (2012). Business Organisation Management. Pearson Education.</li> <li>3. Rahul Kumar Das "Business Organization and Management" Notion Press- 2022</li> <li>4. Abha Mathur "Business Organization and Management" Taxman- 2024</li> <li>5. Jha B. "Industrial Organization and Management " Novelty and company Patna -2019</li> <li>6. Gupta C.B. and Mathur S. Management Principles and Applications. Scholar Tech Press, Delhi.</li> <li>7. Kumar, Pardeep. Management: Principles and Applications. JSR Publication House LP, Delhi.</li> <li>8. Mahajan, J.P. and Mahajan Anupama. Management Principles and Applications. Vikas Publications.</li> <li>9. Rao, V.S.P. Management Principles and Applications. Taxmann Publications.</li> <li>10. Jha B. and Jha SN "Fundamental of Management" Novelty and Company Patna</li> </ol>
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> <li>1. Understand the concept and features of Business Organization.</li> <li>2. Recognize the factors affecting Plant Location and size of business unit.</li> <li>3. To develop and insight into Combination and Rationalization.</li> </ol>



Head of the Department



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Course Title	<b>MONETARY THEORY</b>			
Category of Course <sup>1</sup>	Major / Minor / Minor (Vocational) / <b>SEC</b> / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits <sup>2</sup> & 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"> <li>1. Focus on money as well as its various functions.</li> <li>2. Study of monetary standards with special reference to India.</li> <li>3. Aims to understand the various banks and its functions.</li> </ol>			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hour of teaching for each unit.			
<b>Units</b>	<b>Course Content</b>			<b>Hrs. of Teaching</b>
I	<b>Introduction:</b> Money-Definitions, Functions and Characteristics, Importance of Money in Capitalist and Socialist Economies, Classification of Money and Gresham's Law. Monetary Standard: Concept, Nature and Characteristics, Types of Monetary Standards.			15
II	<b>Paper Currency Standard:</b> Meaning, Nature, Merits and Demerits, Issue of Paper Money; Principles of Note-Issue, Methods of Issue of Paper Money, Bank Money- Creation of Credit Money and Limitations.			10
III	<b>Value of Money :</b> Concept, Value of Money and Price Level and Measurement of Changes in Value of Money, Monetary Theories – Fisher's Quantity Theory, Cash Balance Theory (Cambridge Equation), Saving and Investment Theory and Friedman's Theory.			10
IV	<b>Inflation, Deflation, Disinflation and Reflation-</b> Concept, Types, Effect and Remedies.			10

<sup>1</sup> SEC – Skill Enhancement Course; AEC – Ability Enhancement Course; VAC – Value Added Course; MD – Multidisciplinary Course

<sup>2</sup> 1 Credit (Theory) = 15 Hours; 1 Credit (Practical) = 30 Hours

Texts / References	<ol style="list-style-type: none"> <li>1. Hajela, T.N., (2009) Money and Banking, Ane Books Pvt Ltd., New Delhi.</li> <li>2. Sundharam KPM, Banking: Theory, Law and Practice, Sultan Chand and Sons, New Delhi (recent edition)</li> <li>3. M.R. Baye, D.W. Jansen (1996), Money, Banking and Financial Markets, AITBS (Indian ed.)</li> <li>4. K.C. Sekhar: Banking – Theory and Practice, Vikas Publishing House, New Delhi (recent edition).</li> <li>5. S.B. Gupta, Monetary Economics, S. Chand Publications, New Delhi.</li> <li>6. M.L. Seth, Monetary Economics, Vikas Publications, New Delhi</li> <li>7. R.R. Paul, Money, Banking &amp; International Trade, Kalyani Publications, Ludhiana.</li> </ol>
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> <li>1. Analyze the impact of money on some of the economy's key variables such as Interest rates, Inflation, and the Banking Industry.</li> <li>2. Learn the role of Central and Commercial Banks in the process of money creation and control.</li> <li>3. Able to identify the role and importance of Reserve Bank of India.</li> </ol>



Head of the Department