

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

Department of Commerce

Faculty of Commerce

Course Title	Human Resource Management			
Category of Course ¹	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits ² & Hours of Teaching		Theory	Practical	Cumulative
	Credits	4	-	04
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	The course aims to acquaint the learners with the techniques and principles to manage the Human Resources of an organization for better performance and workplace environment.			
Course Content	The course content be divided into a minimum of 3 Units to a maximum of 5 units along with a defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Introduction to HRM: Concept, Importance and Scope of Human Resource Management, Functions of a Human Resource Manager; HR Policies – Need, Sources, Process, Types & Contents; A Conceptual Framework of Human Resource Planning; Job-Analysis : Meaning and Need, Job Description, Job Specification.	15		
II	Recruitment, Selection & Training: Recruitment – Meaning and Sources; Selection – Process, Recruitment vs. Selection; Interview- Types of Interviews, Common Mistakes in Interview, Guidelines for Effective Interview; Placement & Induction – Conceptual Framework; Training-Meaning and Methods, Essentials of an Ideal Training Programme.	15		
III	Executive Development and Remuneration: Executive Development Programme- Meaning, Significance, Contents and Methods; Performance Appraisal – Need, Methods and Problems; Job Evaluation – Conceptual Framework; Methods of Remuneration – An Elementary Knowledge of Methods of Wage Payment and Fringe Benefits.	15		
IV	Motivation, Leadership, Moral: Motivation – Meaning, Importance, Types of Incentives, Problems in Motivation; Leadership – Concept, Significance, Styles, Essentials for Providing Effective Leadership; Morale – Meaning, Factors Affecting, Methods of Measurement, Suggestions for Improving; HR Accounting – Importance, Models and Approaches; HR Audit- Objectives, Methods and Scope of HR Audit.	15		

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

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

<p>Texts / References</p>	<ol style="list-style-type: none"> 1. Human Resource Management (17 Edn, 2023), Garry Desser and Biju Varkkey, Pearson. 2. Human Resource Management (3 Edition, 2023), V S P Rao, Taxmann. 3. Human Resource Management: Text and Cases (10* edition), K Aswathappa and Sadhna Dash, McGraw Hill. 4. Armstrong's Handbook of Human Resource Management Practice: A Guide to the Theory and Practice of People Management by Michael Armstrong and Stephen Taylor (2023). 5. Human Resource Management (2e, 2019) SS Khanka, S Chand. 6. Human Resource Management (6" Edition, 2023) Biswajeet Pattanayak, PHI. 7. Human Resource Management, 13ed, 2021 (An Indian Adaptation) by Susan L. Verhulst, David A. De Cenzo, et al. Willey. 8. Human Resource Management, (2019) V S P Rao, Cengage Publication. 9. Human Resource Management (2d Edition 2020), R.S. Meena, Disha International Publication, New Delhi. 10. Human Resource Management (2d Edition 2016) A.A. Ansari, Sapna Ashok Prakashan, Varanasi. 11. Human Resource Management (2023), Rakhi Gupta, Shiksha Sagar, Agra.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Evaluate the importance of HRM in an emerging environment and analyze the concept of HRM Planning and Personnel Policy. 2. Design salary administration and executive remuneration. 3. Analyze the importance of Morale, Discipline, and Leadership in the business.



Head of the Department

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

Department of Commerce

Faculty of Commerce

Course Title	Fundamentals of Marketing			
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"> To elucidate how organizations identify consumers and their needs/wants to meet their buying requirements. To understand the key marketing concepts, frameworks, and tools to solve marketing problems. To comprehend marketing decisions, based upon the combination of Product, Price, Distribution and Promotional elements. 			
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, Scope, and Significance of Marketing; Marketing Philosophies; Marketing Mix; Marketing Environment; Marketing Research- Methods and Procedures; Marketing Research vs. Market Research.			15
II	Consumer Behaviour and Market Segmentation: Concept, Scope, and Significance of Consumer Behaviour; Factors influencing Consumer Behaviour; Buying Motives and Buying Process. Market Segmentation- Concept, Significance, Bases for Segmenting Consumer Market, Market Targeting- Patterns of Target Market Selection.			15
III	Product and Pricing Decisions: Product- Concepts, Classification of Product, Product Line and Mix, Product Life Cycle, Product Planning and Development, Branding, Packaging, Labeling. Pricing Decisions-Concept and Significance, Factors Affecting Pricing Decisions, Methods of Price Determination.			15
IV	Distribution and Promotion Decisions: Distribution Decisions: Channel Functions, Channel Design Decision, Flow and levels, Factors Affecting Choice of Distribution Channels. Promotion Decisions: Concept, Objectives and Significance, Factors Influencing Promotion Decision, Promotional Tools- A brief study of Advertising, Personal Selling, and Sales Promotion.			15

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

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

Texts / References	<ol style="list-style-type: none"> 1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing (14th ed.). Mc Graw Hill. 2. Jha, Shankar. Nath (2022). Fundamentals of Marketing (Novelty and Co. 3rd edition). 3. Gite Priyanka. Marketing Management. (Taxman Publication Pvt. Ltd). 4. Sontakki C.N. Marketing Management in the Indian Background (Kalyani Publihers). 5. Prakash S., Singh F.B. Fundamentals of marketing (Kalyani Publishers). 6. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of Marketing (17th Edition), Pearson Education. Indian edition. 7. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A SouthAsian Perspective (13th ed.). Pearson Education. 8. Mahajan, J.P., and Mahajan Anupama. Principles of Marketing. Vikas Publications. 9. Saxena, R. (2006). Marketing Management (3rd ed.). Tata McGraw Hill. B.Com.(Hons) CBCS. 10. Jha, Shankar. Nath, Pooja. (2015) <i>व्यपण के तंत्र</i> (Novelty and Co.-1st ed.)
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Assess the effectiveness and alignment of marketing programs using appropriate frameworks. 2. Present marketing principles systematically, utilizing structured formats and relevant illustrations. 3. Recognize the role of marketing in conjunction with other business disciplines and organizational goals.



Head of the Department

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

Department of Commerce

Faculty of Commerce

Course Title	Specialised Account			
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD/Internship/Dissertation (Tick any one of the above)			
Credits & Hour of Teaching		Theory	Practical	Cumulative
	Credits	4	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	<ul style="list-style-type: none"> • To familiarize students with the preparation of Royalty Account. • To equip the students to apply knowledge of Hire Purchase System and Installment Payment System. • To learn Preparation of Branch Account and Departmental Account. • To have a basic understanding of Human Resource Accounting. 			
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	Royalty Accounts: Journal Entries and Ledger Accounts Of Mining, Patent and Copyright Royalties.			15
II	Accounting for Hire Purchase and Installment System: Journal Entries and Ledger Accounts in the Books of Vendor and Purchaser.			15
III	Branch Accounts: Accounting in the books of Head Office- Branch Nominal Account Method and Final Account Method; Dependent, Independent and Foreign Branches. Departmental Accounts: Apportionment of Indirect Expenses; Trading and Profit & Loss Account; Inter-departmental Transfers.			15
IV	Human Resource Accounting: Meaning and Objectives; Methods and Models of Human Resource Accounting; HR Accounting Practices in India.			15
Texts / References	<ol style="list-style-type: none"> 1. Specialised Accounts, Prof. H.K. Singh, Navyug Publications, Allahabad 2. Specialised Accounts including Advanced Company Accounts Dr. K.L Gupta, Dr. S.M. Shukla, Sahitya Bhawan Publications 3. Advanced Accountancy, Jagdish Prakash, Prayag Pustak Bhawan 4. Specialised Accounting, S.P. Jain & K.L. Narang, Kalyani Publications 5. Vishishtikrit Lekhankan, Specialised Accounting, Dr. S.K. Singh 6. Specialised Accounting, Dr. S.K. Singh & Dr. R.U. Singh, Rajeev Bansal's SPBD Books 7. Specialised Accounting, S. M. Shukla & A.K. Jain, Sahitya Bhawan Publications 8. Advanced Accounts, M.C. Shukla, T.S. Grewal and S.C. Gupta, S.Chand & Co. New Delhi 			

Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none">1. Students will be able to understand and analyse the Royalty Accounts.2. Learner shall be able to comprehend and analyse HPS and IPS3. They will be able to assess the complications of Branch and Departmental Account.4. Learner shall be able to understand the significance of HRA.
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Head of the Department

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

Department of Commerce

Faculty of Commerce

Course Title	Financial Literacy			
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"> 1. To understand various financial concepts including financial planning and system. 2. To develop skills to manage personal finance and take informed financial decisions. 3. To apply financial knowledge to achieve long-term financial goals. 			
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	Financial Planning: Need and Importance for Financial Literacy; Role of financial education in achieving financial well-being; Basic concepts and constituents of financial system; Key concepts of Personal Finance – Savings, Investments, Borrowing, Income-Expenses, Active-Passive Income, Instant and Delayed Gratification, Assets-Liabilities, Inflation, Time Value of Money.			10
II	Banking and Digital Payment: Meaning and Types of Banks; Various services offered by banks; Formalities to open various types of bank accounts; KYC norms; Various types of Loans offered by banks; Cashless banking, E-banking; ATM, Debit and Credit cards; Net banking and UPI, Digital wallets; Security and Precautions against Ponzi schemes and Online frauds; Banking Complaints .			10
III	Investment Planning and Management: Investment in securities market-Primary and Secondary Market; Operational aspects and Risks involved in investing in securities markets; Investments in Mutual Funds – Systematic Investment Plans (SIP) and its advantages. Insurance – related Products- Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance; Pension, Retirement and Estate Planning, New Pension Scheme (NPS).			15

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

IV	Personal Tax Planning: Introduction to basic Tax Structure in India for Personal taxation; Aspects of Personal tax planning; Exemptions and deductions for individuals; Income Tax and Return Filling; E-filling; Tax saving Schemes- Government Schemes like National Saving Certificates, Public Provident Fund, Post Office Schemes, Equity Linked Savings Schemes, Retirement Benefits Schemes.	10
Texts / References	<ol style="list-style-type: none"> 1. Introduction to financial planning (4th Edition 2017)-Indian Institute of Banking and Finance. 2. Sinha , Madhu., Financial Planning: A Ready Reckoner July 2017, McGraw Hill. 3. Avadhani, V.A.(2019), Investment Management , Himalaya Publishing House Pvt Ltd. 4. Kothari, R.(2010), Financial Services in India: Concept and application; Sage Publication India Pvt. Ltd. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. To understand Personal Finance, Investment and Tax Management. 2. To achieve long term financial stability. 3. To equip with the knowledge of modern E-banking digital tools. 	



Head of the Department

BANARAS HINDU UNIVERSITY
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Department of Commerce

Faculty of Commerce

Course Title	Leadership and Personality Development				
Category of Course	Major / Minor / Minor (Vocational) / SEC / AEC / VAC / MD /Internship/Dissertation (Tick any one of the above)				
Credits & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	3	-	3	
	Hour of Teaching (Total)	45	-	45	
Course Objectives (not more than 100 words)	<ul style="list-style-type: none"> • To make students competent to function effectively and manage and influence the employees. • To instill leadership qualities required for managing business effectively. • To familiarize students about various leadership theories and styles. • To help students in personality development and self improvement. 				
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 Leadership and Personality Development: Definitions and theories of Leadership, Significance of Self-Awareness in Leadership, Impact of Emotional Intelligence on Leadership, Role of Ethics and Values in Leadership, Definition and concept of Personality, Key Personality traits of effective Leaders, Measurement of Personality (Projective tests, Pencil-paper tests)				10
II	Leadership Theories and Styles: Great Man Theory, Trait Theory, Behavioural Theories, Contingency Theories, Situational Leadership, Transformational Leadership, Transactional Leadership, Authentic Leadership, Charismatic Leadership, Adaptive Leadership.				10
III	Personality Development and Self-Improvement: Trait and type approaches to Personality; Freud's psychoanalytic Theory; Jung's Theory; Erikson's stages of psychosocial development; Maslow's hierarchy of needs; Bandura's Social learning Theory and self-efficacy; Socio-cultural approaches to personality; Interpersonal Theories of personality; Humanistic approaches to personality; Behaviouristic Theories of Personality; Big Five Factor Theory.				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	Developing Personality and Personal Leadership Skills: Effective communication for leaders; Decision-making and problem-solving; Time management and prioritization; Building and leading high-performing teams, Fostering creativity and innovation; Integrating personality development with leadership skills; Training for personality development.	10
Texts / References	<ol style="list-style-type: none"> 1. "Organizational Behaviour" by K. Aswathappa. 2. "Leadership: Theory and Practice" by Peter G. Northouse. 3. "Personality Development and Soft Skills" by Barun K. Mitra. Covers trait and type approaches, as well as various personality theories. 4. "Introduction to Psychology" by N. N. Sengupta and R. Misra. 5. "Personality Psychology: Understanding Yourself and Others" by Jean M. Twenge and W. Keith Campbell. 6. "Developing the Leader within You" by John C. Maxwell. 7. "The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change" by Stephen R. Covey. 8. "Personality Development and Training: The Indian Approach" by K. M. Sharma. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. The students will gain knowledge about the concepts and theories of Leadership, Motivation and Personality Development. 2. Students will be skilled in Leadership qualities. 3. Students will gain Personality Development and Self-Improvement. 	



Head of the Department

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Department of Commerce
Faculty of Commerce

Course Title	PUBLIC FINANCE			
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	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives(not more than 100 words)	<ol style="list-style-type: none"> 1. Overview of Government Finances with special reference to India. 2. To gain familiarity with Public Expenditure, Public Revenue and Debt. 3. To understand different aspects of Public Finance. 			
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: Meaning, Definition and Subject Matter of Public Finance; Public Finance and Private Finance; Budget- main features of Budget, concept of Balanced Budget, Fiscal policy- main instruments of Fiscal Policy, Principle of Maximum Social Advantage-Concept and Limitations, Importance of Public Finance, Role of State in Public Finance.			10
II	Public Expenditure: Meaning and Causes of Increase in Public Expenditure; Revenue and Capital expenditure, Development and Non-Development Expenditure, Classification of Public Expenditures, Effects of Public Expenditure on Production, Distribution, Income and Employment, Canons of Public Expenditure, Role of Public Expenditure in Developing Economy.			15
III	Public Revenue: Meaning, Classification of Public Revenue, Source of Public Revenue. Tax and Non-Tax Revenue Sources, Theories of Taxation, Types of Taxes, Single vs Multiple Tax System, Canons of Taxation, Social and economic objectives of taxation, Characteristics of a good tax system, Role of taxation in developing economies.			10
IV	Public Debt: Meaning and Definition, Significance of Public Debt, Private and Public Debt, Classification and Sources of Public Debt, Effects of Public Debt; Methods of Debt Redemption, Burden of public debt, Burden of Internal and External debt, Debt Financing-Meaning, objective Importance and Limitations.			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

<p>Texts / References</p>	<ol style="list-style-type: none"> 1. Mishra A K , Jha S N, Sameer Shekhar ,Public Finance, Novelty & Company 2. Saurabh, S. and Singh H.K, (2015) Public Finance. 3. Musgrave and Musgrave,(2017)Public Finance in Theory and Practice McGraw-Hill International Edition 4. Atkinson A.B. and J.E. Siglitz (2015). Lectures on Public Economics, Tata McGraw Hill Delhi 5. J.E. Siglitz (2000).Economics of the Public Sector (third Edition) 6. Buchaman J.M.(1970),The Public Finances ,Richard D. Irwin, Homewood. 7. Chand, S.N. (2008), Public Finance, Atlantic Publisher.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Able to understand the main concepts in Public Finance, equip students with a thorough analytical grasp of government taxes: Direct and Indirect Taxes. 2. Familiarize students with the main issues in Government Expenditure. 3. At the end of the module the students should be able to demonstrate their understanding of the economic concepts of Public Finances and its uses. 4. To understand the usefulness and problems related to Government Revenues and Expenditures.



Head of the Department