

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

Department of Commerce
Faculty of Commerce

Course Title	ADVANCED ACCOUNTANCY			
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. To familiarize students with the mechanics of preparation of Double Account System 2. To equip the students to apply accounting knowledge of Insurance Accounting. 3. To learn Preparation of Bank Account along with respective schedules and Insolvency Account. 4. To have a basic understanding on developments in Government Accounting and Computerized 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			Hr. of Teaching
I	Double Account System : Meaning and special features, Preparation of Revenue Account, Net Revenue Account, Capital Account and General Balance Sheet, Accounting for Extension and Replacement of Fixed Assets.			15
II	Accounting For Insurance Company: Life Insurance-Preparation Of Revenue Account and Balance Sheet; Ascertainment of Profit of Life Insurance Business; General Insurance- Preparation of Revenue Account, Profit and Loss Account, P & L Appropriation Account and Balance Sheet.			15
III	Bank Accounts: Income recognition; Classification of Assets and Provisioning; Preparation of Balance Sheet and Profit & Loss Account. Insolvency of Individuals- Preparation of Statement of Affairs and Deficiency Accounts.			15
IV	Government Accounting: Meaning and Characteristics; Fundamental Principles of Government Accounting; Commercial Vs Government Accounting; Comptroller and Auditor General of India. Computerized Accounting: Meaning, features, Advantages and Disadvantages, Software Packages for Computerized Accounts.			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. Specialised Accounting, Prof. S.K. Singh, Prof. H.K. Singh and Dr. Meenakshi A. Singh, SBPD Publications, Allahabad 2. Specialised Accounts, Prof. H.K. Singh, Navyug Publications, Allahabad 3. Specialised Accounts including Advanced Company Accounts Dr. K.L Gupta, Dr. S.M. Shukla, Sahitya Bhawan Publications 4. Advanced Accountancy, Jagdish Prakash, Prayag Pustak Bhawan 5. Specialised Accounting, S.P. Jain & K.L. Narang, Kalyani Publications 6. Vishishtikrit Lekhankan, Specialised Accounting, Dr.S.K. Singh 7. Specialised Accounting, Dr. S.K. Singh & Dr. R.U. Singh, Rajeev Bansal's SPBD Books 8. Specialised Accounting, S.M. shukla & A.K. Jain, Sahitya Bhawan Publications 9. Advanced Accounts, M.C. Shukla, T.S. Grewal and S.C. Gupta, S. Chand & Co. New Delhi.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. The learner shall be able to comprehend and Double Account System. 2. The learner shall be able to comprehend and analyze Insurance Accounts. 3. Learners shall be able to learn Bank Account and Insolvency. 4. To have comprehensive knowledge of Government Accounting and Computerised Accounting.



Head of the Department

BANARAS HINDU UNIVERSITY
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Course Title	FINANCIAL MANAGEMENT			
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 familiarize the students with an in-depth understanding of the complexities related to Finance discipline. To help the students to widen their knowledge about the applications of Financial aspects in the business decision making process. To equip the students with knowledge of topics such as Capital Structure and Working Capital Management. 			
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: Definition, Characteristics and Functions of Financial Management; Objectives of Financial Management- Profit Maximization and Wealth Maximization; Capitalization- Meaning, Theories of Capitalization ;Over & Under Capitalization-Meaning, Causes, Limitations & Remedies Watered Capital-Meaning & Causes.			15
II	Capital Structure: Meaning, Theories & Factors Affecting Capital Structure; EBIT-EPS Analysis; Optimum Capital Structure-Meaning, Characteristics of Optimum Capital Structure; Concept and computation of Operating, Financial and Combined leverage; Capital Gearing-Concept ,Types & Importance.			15
III	Working Capital: Meaning, Types, Significance of Working capital; Factors affecting Working Capital; Sources of financing Working Capital; Techniques of Working Capital Forecasting ;Inventory Management-Concept, Objectives, Techniques of Inventory Management.			15
IV	Management of Receivables and Cash: Concept of Receivables, Factors Affecting size of Receivables, Management of Receivables; Criteria for Improvement of Receivable Management; Management of Cash- Concept, Nature & Significance of Cash Management;			15

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

	Motives for Holding Cash; Models of Cash Management, Managing Cash Flows; Cash Budget.	
Texts/ References	<ol style="list-style-type: none"> 1. I.M. Pandey, Financial Management, Vikas Publishing House. 2. M.Y. Khan and P.K. Jain, Financial Management: Text and Problems, McGraw Hill Education. 3. Western and Brigham, Financial Management: Theory and Practice, Cengage Publications. 4. Van Horne and James C., Financial Management and Policy, Pearson Education. 5. H.K. Singh, Business Finance, Navyug Publication. 6. V.K. Bhalla, Financial Management, S Chand & Company. 7. RP Rastogi, Fundamentals of Financial Management, Taxmann Publications Private Limited. 8. Shashi K Gupta, RK Sharma, Financial Management, Kalyani Publisher. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. The students will be able to have a comprehensive understanding of the Financial tools and techniques with their applications in the business world. 2. They will also be able to apprehend the important topics of Finance which will provide theoretical and pragmatic understanding about Financial Management. 	



Head of the Department

BANARAS HINDU UNIVERSITY
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Department of Commerce
Faculty of Commerce

Course Title	Marketing Strategy				
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)	<ol style="list-style-type: none"> 1. To understand the foundational concepts and process of formulating marketing strategy. 2. To analyze STP (segmentation, targeting, and positioning) strategies within the context of contemporary business scenarios. 3. To explore the key components of marketing strategy, including marketing mix strategies. 				
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					
Units	Course Content				Hrs .of Teaching
I	Introduction: Concept and Significance of Marketing Strategy; Components of Marketing Strategy (Customer Centric); Factors Considered in Formulating Marketing Strategy; Major Drivers of New Economy – Digitalization and Connectivity, Disintermediation and Reintermediation, Customization and Customerization and Industry Convergence; Changing Marketing Practices in Business.				15
II	Designing Strategic Marketing: Defining the Corporate Mission; Steps Involved in Corporate Strategic Planning, Business Unit Strategic Planning – SWOT Analysis, Goal formulation and implementation; Marketing Planning and Process; Competitive Strategies– Market Leader, Market Challenger, Market Followers and Market Nichers Strategies.				15
III	Designing STP Strategies: Market Segmentation –Levels and Pattern of Market Segmentation; Bases for Segmenting Business Markets –Demographic, Geographic, Psychographic, Behavioral. Market Targeting –Evaluating and Selecting the Market Segments. Market Positioning – Concept and Benefits; Developing and Establishing a Brand Positioning.				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

IV	Designing Marketing Mix Strategies: Product Strategy – Steps Involved and Differentiation Tools; Product Life Cycle Marketing Strategies; Pricing Strategy – Steps in Pricing Strategy; Initiating and Responding to Price Changes; Channel Strategy – Steps Involved in Channel Strategy; Channel Dynamics; Communication Strategy–Developing Effective Communication; Managing Integrated Marketing Communication Process.	15
Texts / References	<ol style="list-style-type: none"> 1. Marketing Management–Kotler and Keller 2. Strategic Marketing: Cases and Concepts from the Indian Business-C Bhaktavatsala Rao 3. Strategic Marketing Management–S. Soundaian 4. Marketing Strategy: A Decision-Focused Approach–Orville C. Walker Jr., John W. Mullins 5. Strategic Marketing–John Ford, Douglas West & Essam Ibrahim 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Gain a comprehensive understanding of the foundational concepts and processes involved in formulating Marketing Strategies. 2. Develop analytical skills to assess and implement Segmentation, Targeting, and Positioning (STP) strategies in various business contexts. 3. Apply marketing mix strategies effectively in real-world business scenarios. 	



Head of the Department

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Department of Commerce
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Course Title	BUSINESS STATISTICS			
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 provide an introduction to basics of statistics within a Financial context. To enable students to use Statistical Techniques for analysis and interpretation of business data. To develop amongst the learners the ability to summarize, analyze and interpret quantitative information for Business Decision-Making in this dynamic world environment. 			
Course Content	The course content to 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 and Descriptive Statistics: Statistics - Concept, Significance and limitation of Statistics; Primary and Secondary data; Collection methods of sampling; Measures of Central Tendency - Concept and properties of Averages including Arithmetic Mean, Median and Mode. Measures of Dispersion: An overview of Range, Quartile Deviation and Mean Deviation; Standard Deviation; Variance and Coefficient of Variation.			15
II	Correlation and Regression Analysis: Meaning and types of Correlation; Pearson's coefficient of Correlation; Probable and Standard Errors; Rank Correlation. Regression Analysis: Regression lines; Regression equations and estimation; Properties of Regression Coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate.			15
III	Time Series Analysis: Time Series Data; Components of Time Series; Additive and Multiplicative models. Trend Analysis; Fitting of Trend using Principle of Least Squares, Seasonal Variations.			15
IV	Index Numbers: Meaning and uses of Index numbers; Construction of Index numbers: Methods of Laspeyres, Paasche and Fisher's Ideal Index; Construction and Utility of Consumer Price Indices.			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. Gupta, S. C. & Gupta, I. Business Statistics, Mumbai: Himalaya Publishing House 2. Gupta, S. P., & Gupta, A. Business Statistics: Statistical Methods. New Delhi: S. Chand Publishing. 3. Hazarika, P. A. Textbook of Business Statistics. New Delhi: S. Chand Publishing 4. Murray R. Spiegel, Larry J. Stephens. Statistics. Tata McGraw Hill edition. 5. Siegel, O. F. Practical Business Statistics. Cambridge: Academic Press. 6. Thukral, J. K. Business Statistics, New Delhi: Taxman Publication. 7. Tulsian, P.C., Jhunjhunwala Bharat. Business statistics. S. Chand publishing. 8. Vohra, N. D. Business Statistics, New Delhi: McGraw-Hill Education India. 9. Keller, G. Statistics for Management. Cengage Learning. 10. Levin R., Rubin D. S., Rastogi S., & Siddqui M. H. Statistics for Management. London: Pearson Education.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Examine and understand the various descriptive properties of statistical data. 2. Analyze the underlying relationships between the variables to use Simple Regression Models. 3. Analyze the trends and tendencies over a period of time through Time Series Analysis. 4. Identify and apply Index numbers to real life situations as well as interpolating missing observations or making forecasts and projections in business.



Head of the Department

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Course Title	Industrial Relations			
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)	<ol style="list-style-type: none"> The objective of this course is to provide students with a thorough understanding of the industrial relations system in India. It aims to explore the historical evolution, legal framework, and contemporary issues related to industrial relations in the Indian context. To understand the techniques for resolving disputes and adoption of sound industrial relations. 			
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	Overview of Industrial Relations in India : Meaning, Nature, Objective and Significance of Industrial Relation; Approaches to the study of Industrial Relation : Dunlop's System Approach, Unitary Approach, Pluralist Approach , and Radical and Mahatma Gandhi's Trusteeship Approach; causes and Effects of poor Industrial Relation, Suggestion to improve Industrial Relations.			15
II	Growth of Trade Unionism: Trade Union Theories, Need, Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.			10
III	Industrial Disputes: Meaning, Forms, Causes and Consequences of Industrial Disputes, Dispute Resolution Mechanisms: Negotiation, Mediation, Conciliation, Arbitration and adjudication; Industrial Disputes Act, 1947.			10
IV	Collective Bargaining: Concept, Significance and Types of Collective Bargaining, conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Process and Stages of Collective Bargaining in India.			10

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. "Industrial Relations, Trade Unions and Labour Legislations" by P.R.N. Sinha and others, Third Edition-2017, Pearson. 2. "Industrial Relation & Labour Laws for Managers" by Parul Gupta, Second Edition-2023, Taxmann. 3. "Industrial Relations and Trade Unions" by Shrinivas V. Joshi and Narendra Marotrao Kadu, 2013, Discovery Publishing House. 4. "Industrial Relations" by C.S. Venkata Ratnam and Manoranjan Dhal, Second Edition-2017, Oxford University Press. 5. "Industrial Relation & Labour Laws" by S.C. Srivastava, Eighth Edition-2022, S. Chand, and Company Ltd. 6. "Industrial Relation & Labour Laws" by Piyali Ghosh and Shefali Nandan, First Edition-2017, McGraw Hill Education. 7. "Industrial Relation & Labour Laws" by P.C. Tripathi, C.B. Gupta, and N.D. Kapoor, 2020, Sultan Chad and Sons. 8. "Industrial Relations and Labour Law" by Rajeev Bansal, First Edition-2022, SBPD Publications. 9. "Industrial Relations, and Labour Legislations" by Dr K. Karthikeyan, Dr. V. Mahalakshmi, and S. Jebastine Suthan Raja, Thakur Publication Pvt. Ltd. 10. "Industrial Relations, and Labour Legislations" by R.C. Sharma, Edition-2016, PHI Learning. 11. "Labour & Industrial Law" by S.N. Mishra, Central Law Publication. 12. "Industrial Relation: Concepts, Development, Advancements and Application 1793 to 2019" by Prof. Dr. C. Karthikeyan, 2020, Walnut Publication. 13. "Industrial Relation & Labour Laws" by Arun Monappa, Ranjeet Nambudiri, Patturaja Selvaraj, Second Edition-2017, McGraw Hill Education.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Students will be able to resolve disputes and improve work place relations. 2. Students will know the impact of contemporary issues such as globalization and technology on industrial relations in India. 3. Students will gain insights into the role of various stakeholders, dispute resolution mechanisms, and the impact of globalization and technological changes on industrial relations in India.



Head of the Department