

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

Department of Commerce
Faculty of Commerce

Course Title	Advanced Company Accounts			
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 help the students to understand the basics of Advanced Company Accounts. 2. To enable the learners to assess the numerical aspects of Advanced Company Accounts. 3. To embed them with knowledge of important topics such as Valuation of Shares and Goodwill. 4. To skill students with practical aspects of the Company such as Winding Up and Liquidation. 			
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	Amalgamation and Absorption of Companies: Concept of Amalgamation and Absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor Company; Accounting in the Books of Transferee Company.			15
II	Reconstruction of Companies: Concept of Reconstruction; Need for Reconstruction; Types of Reconstruction- External Reconstruction and Internal Reconstruction; Alteration in Share Capital; Reduction in Share Capital; Scheme of and Accounting for Internal Reconstruction.			15
III	Holding Company Accounts: Concept of Holding Company; Concept of Subsidiary Company; Provisions under Companies Act, 1956; Minority Interest; Cost of Control; AS 21 and Preparation of Consolidated Balance Sheet.			15
IV	Winding up of Companies: Concept of Winding up of Companies; Order of Payment; Preparation of Statement of Affairs; Preparation of Deficiency Account; Preparation of Liquidator's Final Statement of Account. Accounting for Special Issues: Accounting for Bonus Share Issue, Accounting for Buyback of Equity Shares; AS 20 and EPS Calculation.			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. Agarwal, B., & Gupta, M. IPCC (Group II) Advanced Accounting Text & Problems - Revised. Allahabad: Shuchita Prakashan. 2. Gupta, R. L., & Radhaswamy, M. Advanced Accountancy. New Delhi: Sultan Chand. 3. Jain, & Narang. Advanced Accountancy. New Delhi: Kalyani Publishers. 4. Mahajan, S., & Kulkarni, M. Corporate Accounting. Pune: Nirali Publication. 5. Mahajan, S., Jagtap, & Zagade, S. Corporate Accounting. Pune: Diamond Publication. 6. Monga, J. R., & Ahuja, G. Advanced Accounting (Vols. I, II). Noida: Mayoor Paperback. 7. Mukherjee, A., & Hanif, M. (2002). Modern Accountancy (Vol. II). New Delhi: Tata McGraw Hill. 8. Paul, S. K. Accountancy (Vols. I, II). Calcutta: New Central Book Agency. 9. Shukla, M., Grewal, T., & Gupta, S. Advanced Accounts. New Delhi: S. Chand & Co. 10. Tulsian, P. C. Accountancy. New Delhi: S. Chand & Co.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Learn to understand Amalgamation and Absorption of Companies. 2. Develop knowledge of Holding and Subsidiary Companies. 3. Enable students to gain an idea of Liquidation of Companies. 4. Develop knowledge of valuation of shares and Goodwill. 5. Understand the concept of Reconstruction of Companies and its types.



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Business Environment			
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 knowledge of the Environment in which business operates, the economic and financial framework. To give students an understanding of the various constituents of the Domestic and Global business environment. To have a critical study of liberalization, privatization, and globalization. To acquire in-depth knowledge of different types of environments like political, economic, global, etc.. 			
Course Content	The course content be divided into minimum 3 Units to maximum 5 units along with defined hours of teaching for each unit.			
Units	Course Content			Hrs. of Teaching
I	An Overview of Business Environment: Meaning and Definition, objectives and significance of Business Environment. Micro and Macro Environment of Business, Environment Analysis- meaning, process, limitations, A Brief profile of the Indian Financial System.			15
II	Economic and Industrial Environment: Components of Economic Environment. Regional Imbalance Privatization, Devaluation. Role of Government in business. Profile of Public sector, Private sector, Joint sector, and Cooperative sector. LPG and Globalization of Indian Business. Monetary Policy- Meaning and Objectives. Fiscal policy- Meaning, Objectives, and Significance. Industrial policy- Meaning and Objectives (latest policy measures) EXIM Policy- Meaning and Objectives.			15
III	Technological and Social Environment: Technological Environment- Meaning, Components, Features, and Impact. Choice and transfer of Technologies. Social Environment- Nature of Indian society and Ethos, Social interest, Social responsibility of Business. Culture- elements of Culture, Business and culture.			15
IV	Global Environment: Concept and Rationale of Globalization of Indian Business. Globalization- Nature, Causes, and Strategies. Challenges of International business. Foreign Capital Investment. Multinational and Indian business. International Economic Institutions- GATT, WTO, UNCTAD and its implications on Indian economy.			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 /	1. Sinha V.C., Business Environment. Sahitya Bhawan.
References	<ol style="list-style-type: none"> 2. Justin Paul, Business Environment. McGraw Hill. 3. Business Environment- The Essential Economic Ecosystem by Satya P. Das, J.K. Goyal, Deepti Kakar by Taxman. 4. Business Environment by Dr. R.S. Meena, Prof. Dipak Malik, Harleen Juneja Kalyani Publisher. 5. Rosy Joshi and Sangam Kapoor, Business Environment. Kalyani publisher. 6. K Chidambaram and V Alagappa, Business Environment, S Chand and Co. 7. Business Environment. S. Sankaran.
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Identify and evaluate the complexities of the Business Environment and their impact on the business. 2. Analyze the relationship between Government and Business. 3. Understand the Political, Economic, Legal, and Social policies of the Country. 4. Analyze current economic conditions in developing emerging markets. 5. Gain knowledge about the operation of different Institutions.



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	BUSINESS LAW (V 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	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> 1. Aims to provide a comprehensive understanding of the fundamental principles of Indian contract law. 2. Explores the Indian Partnership Act, 1932, focusing on partnership formation and dissolution. 3. Examines negotiable instruments under the Negotiable Instruments Act, 1881, and consumer rights and dispute redressal under the Consumer Protection Act, 2019. 			
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 Indian Contract Act, 1872: Concept and Essentials of a Valid Contract; Agreement Vs. Contract; Classification of Contract; Offer and Acceptance. Capacity of Parties to Contract; Free Consent; Consideration; Legality of Object and Consideration; Void Agreements; Quasi Contracts; Contingent Contract; Performance of Contract: Discharge of Contract; Breach of Contract.			15
II	Contracts of Indemnity and Guarantee: Contracts of Bailment and Pledge; Agency. Sale of Goods Act, 1930; Definitions, Sale and Agreement to Sell, Conditions and Warranties; Transfer of Title; Unpaid Seller, Sale by Auction.			10
III	Indian Partnership Act, 1932: Nature, Concept and Kinds of Partnership, Kinds of partners; Partnership Deed; Registration of Partnership Firm; Dissolution of Partnership and Dissolution of Firm; Consumer Protection Act, 2019 - Definitions; Consumer Protection Council, Consumer Disputes Redressal Agencies.			10
IV	Negotiable Instruments Act: Negotiable Instrument Act, 1881 - Concepts and Features of Negotiable Instruments; Holder and Holder in due course; Promissory Note; Bills of Exchange and Cheques, Crossing of Cheques; Negotiation; Discharge of Negotiable Instruments; Dishonour of Negotiable Instruments; Discharge of Parties from Liabilities.			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

Texts / References	<ol style="list-style-type: none"> 1. Business Regulatory Framework - K.C. Garg, V.K. Sareen, Mukesh Sharma, R.C. Chawla. 2. Business Regulatory Framework- Dr. G.K. Varshney. 3. Business Regulatory Framework- Dr. O.P. Gupta. 4. Business Regulatory Framework- Dr. Sankaran.
Learning Outcomes (not more than 100 words)	<p>Upon completing this course, students will have a thorough:</p> <ol style="list-style-type: none"> 1. Understanding of the Indian Contract Act, 1872, and being able to differentiate between agreements and contracts while understanding the essential elements of a valid Contract. 2. Will comprehend various Contracts, including indemnity, guarantee, bailment, pledge, and agency, as well as the Sale of Goods Act, 1930. 3. Students will gain insights into the Indian Partnership Act, 1932, focusing on partnership dynamics and dissolution. 4. Additionally, they will understand the Negotiable Instruments Act, 1881, and the Consumer Protection Act, 2019. 5. Equips students with practical legal skills applicable in various professional



Head of the Department

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Department of Commerce
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Course Title	COST ACCOUNTING (V 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	3	-	3
	Hour of Teaching (Total)	45	-	45
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> 1. To understand the concept of Cost and Accounting thereof. 2. To know different types of Cost and their significance. 3. To get an exposure to different methods of Costing. 4. To gain knowledge about different techniques of Cost ascertainment and Cost control. 			
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 Cost, Classification of Cost - Material, Labour & Overhead Cost; Costing and Cost Accounting; Need for and Importance of Cost Accounting; Cost Accounting vs Financial Accounting; Methods of Costing; Limitations of Cost Accounting; Costing System-Characteristics of Ideal Costing System.			15
II	Cost Elements: Issue of Material; Methods of Valuing Issue of Material; Labour- Time Keeping, Time Booking, Idle Time; Labour Turnover- Causes, Effects, Remedies; Overheads- Concept, Types of Overheads; Allocation, Apportionment and Absorption of Overheads. Operations Costing : concept, preparation of operating cost statement			10
III	Unit Costing: Concept of and Need for Unit Costing; Cost Sheet- Meaning and Types; Cost Sheet and Cost Statement; Preparation of Cost Sheet; Calculation of Estimates, Tender and Quotation Price; Preparation of Reconciliation Statement of cost & financial accounts.			10
IV	Process and Contract Costing: Concept of Process Costing; Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Concept of Contract Costing;			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

	Preparation of Contract Account; Determination of Profit on Completed & Uncompleted Contracts; Preparation of Work-in-progress Account and Balance Sheet.	
Texts / References	Recommended Books: <ol style="list-style-type: none"> 1. Cost Accounting: M. C. Shukla, T. S. Grewal & Dr. M. P. Gupta; S. Chand Publications 2. Cost Accounting: Jawahar Lal, Seema Srivastava & Manisha Singh; Mc Graw Hill 3. Cost Accounting: Dr. S. M. Shukla & K. Jain; Sahitya Bhawan Publications 4. Cost Accounting: Dr. V. N. Dubey & R. K. Gupta; Nauman Prakashan 5. Cost Accounting: M. N. Arora; Himalaya Publishing House 6. Cost Accounting Principles & Practice: S. P. Jain, K. L. Narang & Simmi Agrawal; Kalyani Publishers 7. Cost Accounting: M. L. Agrawal & K. L. Gupta; Sahitya Bhawan Publications 8. Cost Accounting: S N Maheswari; S Chand Publications 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Explains the purpose of Cost Accounting and defines the concepts of Cost, Expense and Loss. 2. Explains and calculates Cost elements. 3. Prepare Production Cost Statement and Cost of Goods Sold statement. 4. Make Cost allocations and ascertain the cost of different industries using different methods. 	



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	FINANCIAL MARKETS AND INSTITUTIONS			
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. An overview of Financial Markets and Financial Institutions. 2. To familiarize the students with the concepts of Money Market and Capital Market. 3. To explain Commercial Banking and its current developments. 4. To introduce the students with the role and functions of Financial Institutions. 			
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: Indian Financial System – Concept, Functions, Structure and Components; Inter linkages between Financial system and Economic System & Development; Evolution of Indian financial system since 1951; Recent reforms and developments in Indian financial system; Financial stability; Financial crisis – causes and policy response.			10
II	Financial Markets: Money markets – functions, organizations and participants; Money market instruments; Role of Reserve Bank of India in Indian Money Market. Capital Markets - Introduction, components, Role and Functions; Equity and Debt market - Concept, Significance and Classification; Capital market Instruments; Primary and secondary markets - Concept, Similarities, Differences; Stock exchanges in India - NSE, BSE; Stock Indices: Concept and major stock indices in India (NIFTY and BSE-SENSEX); SEBI and Investors protection.			15
III	Financial Institutions I: Commercial Banking Commercial banking – Introduction, Classification and role in Indian Economy; Asset liability management; Non-Performing Assets (NPA); Financial inclusion; Recent developments including Digital Banking and Universal Banking.			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

IV	Financial Institutions II: Insurance, Mutual Funds and NBFCs Insurance - Life and General insurance companies in India – Public and Private; Mutual Funds - Introduction and its role in Capital Market Development, Types of Mutual Fund Schemes (open ended vs close ended, equity, debt, hybrid schemes and ETFs; Non-banking Financial Companies (NBFCs) – Role and Types.	10
Texts /	1. Bhole L.M. and Mahakud J., Financial Institutions and Markets: Structure, Growth and Innovations (6th Edition). McGraw Hill Education, Chennai, India.	
References	2. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company. 3. Frederic S. Mishkin and Stanley G. Eakins, Financial Markets and Institutions, Prentice Hall. 4. Goel, S. Financial Markets, Institutions and Services PHI learning 5. Khan, M.Y., Indian Financial System –Theory and Practice, Vikas Publishing House. 6. Kohn (2013). Financial Institutions and Markets.Oxford University Press. 7. Madura, J., Financial Markets and Institutions. Cengage. 8. Pathak, Bharati V., Indian Financial System: Markets, Institutions and Services, Pearson education, New Delhi, Second edition, 2008. 9. Saunders, Anthony & Cornett, Marcia Millon (2007). Financial Markets and Institutions (3rd ed.). Tata McGraw Hill	
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: 1. Describe the meaning, components and functions of a Financial system. 2. Interpret different Financial systems and how they operate. 3. Analyze the theoretical concepts underlying Money and Capital markets. 4. Evaluate the role of Commercial banks and Insurance, Mutual funds and NBFCs.	



Head of the Department

BANARAS HINDU UNIVERSITY
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Department of Commerce

Faculty of Commerce

Course Title	Advertising and Sales Management			
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 the fundamental concepts and significance of advertising, including setting objectives and organizational approaches. 2. To learn about advertising essentials like agencies, appeals, copywriting, and layout. 3. To grasp media selection, advertising budgeting, effectiveness, measurement, and basic sales management principles. 			
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; Functions and Significance of Advertising; Advertising Communication System; Setting Advertising Objectives; The DAGMAR Approach. Advertising Organization-Factors Considered and Organisational Approaches.			10
II	Advertising Essentials: Agencies, Appeals, Copy, and Layout: Advertising Agency – Role and Functions; Organisation of Agency; Advertiser and Agency Relationship; Agency Compensation. Advertising Appeals – Concept; Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept; Functions and Principles.			10
III	Advertising Media and Budget: Advertising Media – Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget – Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness – Rationale and Techniques of Measurement.			15
IV	Sales Management: Concept; Objectives, Functions of Sales Management; Importance and Limitations of Sales Management. Selling Process; Theories of Selling. Sales Organization – Purpose and Types of Sales Organisation. Steps Involved in Setting up Sales Organisation. Factors Determining the Size of Sales Organisation.			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. Batra, R., Myres, J. G., & Aaker, D. A. (2022). Advertising Management (5th ed.). Pearson. 2. Chunawalla, S.A., & Sethia, K.C. (2017). Foundation of Advertising-Theory & Practice (8th ed.). Himalaya Publishing House. 3. O' Guinn, T., Allen, C., & Semenik, R. (2007). Advertising & Integrated Brand Promotion (4th ed.). Thomson South-Western. 4. Kazmi, S.H.H., & Batra, S.K. (2016). Advertising & Sales Promotion (3rd ed.). Excel Books. 5. Still, R.R., Cundiff, E.W., & Govoni, N.A.P. (1999). <i>Sales Management: Decisions, Strategies, and Cases</i> (5th ed.). Prentice Hall India. 6. Sontakki, C.N. (2022). Advertising and Sales Management. Kalyani Publication. 7. Tyagi, C.L., & Kumar, A. (2011). Sales Management. Excel Books.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Understand key advertising and sales management concepts. 2. Acquire skills in media selection and budget management. 3. Develop the ability to measure advertising effectiveness and apply sales principles effectively.



Head of the Department

BANARAS HINDU UNIVERSITY
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Department of Commerce
Faculty of Commerce

Course Title	Labour Welfare and Social Security			
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)	1. The objective of this course is to learn about concept of Labour welfare and its provisions under the Constitution of India. 2. To understand the significance of Social Security, Social Insurance and contribution of ILO in pursuit of Labour welfare.			
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	Labour Welfare: Concept, Objectives and Scope of Labour Welfare; Principles of Labour Welfare; Types of Labour Welfare-Statutory and Non-Statutory; Agencies of Labour Welfare Work.			15
II	Labour Welfare in India: Labour Welfare Officer, Health, Safety and Welfare of Workers, Central Welfare Fund, Appraisal of Welfare Services. Labour Welfare under Constitution of India; Main Provisions of the Factories Act, 1948 and the Mines Act, 1952 Regarding Labour Welfare; Workers' Education in India.			10
III	Social Security : Concept, Origin and concept of social security in India, Need and Significance of Social Security; Social Security Schemes- Social Assistance and Social Insurance; Main Features and Provisions of the Employees State Insurance Act, 1948; the Employees' Provident Funds and Misc. Provisions Act, 1952; the Workmen's Compensation Act, 1923 and the Maturity Benefit Act, 1961 with regard to Labour Welfare.			10
IV	International Labour Organisation: Objectives, Functions, Structure and Principles of I.L.O. I.L.O and 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. "Labour Welfare and Social Security" by P. Subba Rao and A. M. Sharma, Edition VI -2015, Himalaya Publication House. 2. "Labour Welfare and Social Security" by N. K. Sahni and Harsimran Kaur, 2017, Kalyani Publishers. 3. "Trade Union Leaders and Labour Movements in India" by D John Paul, Edition-2022, MJP Publishers. 4. "Understanding Labour Welfare Administration" By R S Kumar, Edition-2012, Cyber Tech. 5. "Industrial Relations, Trade Unions and Labour Legislations: Challenges and Response" by P.R.N. Sinha and others, Third Edition-2017, Pearson. 6. "Labour Welfare in India" By Rajesh Kumar Vyas, Edition-2012, Lambert Academic Publishing. 7. "Industrial Relations and Labour Law" by Rajeev Bansal, First Edition-2022, SBPD Publications. 8. "Industrial Relations and Labour Legislations" by Dr K. Karthikeyan, Dr. V. Mahalakshmi, and S. Jebastine Suthan Raja, Thakur Publication Pvt. Ltd. 9. "Industrial Relations, and Labour Legislations" by R.C. Sharma, Edition-2016, PHI Learning. 10. "Labour and Industrial Law" by S.N. Mishra, Central Law Publication. 11. "Industrial Relation: Concepts, Development, Advancements, and Application 1793 to 2019" by Prof. Dr. C. Karthikeyan, 2020, Walnut Publication. 12. "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 know the Significance of Social Security, Social Insurance and will be able to implement them in the interest of the Society. 2. Students will gain insights about concept of Labour Welfare and Provision under the Constitutions of India.



Head of the Department

BANARAS HINDU UNIVERSITY
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Department of Commerce
Faculty of Commerce

Course Title	ENTREPRENEURIAL ECO SYSTEM			
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 make students understand the concept of Entrepreneurial Ecosystem. To make students understand the determinants of Entrepreneurial supply in any economy. To make students understand the finer nuances of the constituents of Entrepreneurial Ecosystem. 			
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 Entrepreneurial Ecosystem; Constituents of Entrepreneurial Ecosystem; Theories of Entrepreneurial Supply- Economic Theories, Psychological Theories, and Social Theories; Relationship between Entrepreneurial Eco-system and Entrepreneurial Supply.			15
II	Economic and Financial Ecosystem: Constituents of Economic and Financial Ecosystem; Economic Policy Directions; Economic Indicators; Robustness of Capital and Money Market; Robustness of Banking and Insurance System; Financial Stability/Instability.			15
III	Industrial Ecosystem: Constituents of Industrial Ecosystem; Different Sectors of Industries- Public Sector Industries, Private Sector Industries, Joint Sector Industries, Micro Enterprises, Small Scale Enterprises, Traditional Industries, Industrial Disruptions and Emergence of Modern and New-gen Industries; Level and Pattern of Industrial Development in India; Regional Industrial Imbalance in India.			15
IV	Technological Ecosystem: Technological Ecosystem; State of Science and Technology in India; Technological Advancement in India; Scientific Temper of People; Research and Development Scenario in India; Technology Transfer.			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. Indian Economy: Performance And Policies: 24th Edition, 2023-24, Uma Kapila, Academic Foundation 2. Indian Economy, Datt & Sundharam, Gaurav Datt and Biswajit Nag, 2024, S. Chand and Company. 3. Performance And Policies: 24th Edition, 2023-24, Uma Kapila, Academic Foundation 4. Entrepreneurial Ecosystem Mechanisms (Foundations and Trends in Entrepreneurship), 2023, Bernd Wurth, Bernd Wurth, Erik Stam, Erik Stam, Ben Spiegel 5. Indian Economy, Puri, Mishra and Garg, Himalaya Publishing, 2023 6. Entrepreneurship in India (Routledge Studies in Entrepreneurship) 2021 Alexander Newman , Andrea North-Samardzic , Madhura Bedarkar , Routledge. 7. Entrepreneurship: Strategies and Resources; Marc J. Dollinger, Pearson Education 8. Entrepreneurial Development S. S. Khanka, S. Chand.
<p>Learning Outcomes (not more than 100 words)</p>	<p>After completing the course, the student shall be able to:</p> <ol style="list-style-type: none"> 1. Be able to understand and appreciate the concept of Entrepreneurial ecosystem. 2. Be able to understand the determinants of Entrepreneurial supply in the economy. 3. Be able to understand the finer nuances of various constituents of Entrepreneurial eco-system.



Head of the Department

BANARAS HINDU UNIVERSITY
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Department of Commerce
Faculty of Commerce

Course Title	Income Tax Law and Practices			
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 basic knowledge and equip students with the application of principles and provisions of Income Tax Act 1961. To equip the students to apply Direct Taxation knowledge under different heads of Income. To learn specialized Taxation areas of computation of Total Income and Tax Liability under New Tax Regime and Old Tax Regime. To have a basic understanding on Preparation and filing of online return of Income. 			
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	Basic Concepts of Income Tax: Previous Year, Assessment Year, Income, Assessee, Persons, Incomes. Agricultural Incomes and Computation, Exempted Income. Tax Planning, Tax Avoidance, Tax Evasion, Tax holiday and Tax Management. Residential Status of an Assessee, Incidence of Taxation with Case Study. Exemptions from Taxes (Tax-Free Incomes).			15
II	Income from Salary: Basic Concepts, Allowances, Perquisites, Profit in Lieu of Salary, Deductions, Retirement benefits, Computation of Income from Salary. Income from House Property; Let- Out and Self Occupied House Property; Basic Concepts, Gross Annual Value, Annual Value, Deduction and Computation. Income from Business and Profession. Presumptive Taxation and Computation. Depreciation Allowance.			15
III	Capital Gains - Basic Concepts, Computation and Exemptions. Income from Other Sources; Basic Concepts, Computation and Exemptions. Clubbing of Incomes, Deductions from gross total income, Basics Concepts of New tax regime, Computation of Total Income and Tax Liability of individuals under New Tax Regime and Old Tax regime.			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	Assessment of Hindu Undivided Families. Advance Payment of Tax; Basic Concepts, provisions and Computation. Assessment Procedure, Preparation and filing of online return of Income, Income Tax authorities, Penalties, Offense liable to Prosecution, Appeals and Revision, Various types of amendments regarding Income Tax.	15
Texts / References	<ol style="list-style-type: none"> 1. Singhanai V.K. – Students, Guide of Income Tax; Taxman Publications, New Delhi, India. 2. Prasad, Bhagwati- Income Tax Law and Practice; Wiley Publication, New Delhi, India. 3. Mehrotra, H.C. – Income Tax Law & Accounts; Sahitya Bhawan Publications, Agra, U.P. India. 4. Mittal Preeti Rani , Bansal Anshika -Income Tax Law and Practice; Sultan Chand & Sons, New Delhi, India. 5. Gaur and Narang-Income tax: Law and practice; Kalyani Publications, New Delhi, India. 6. Makta Jain/ Rakesh Jain- Income tax Law and practice; V.K. Global Publications. Pvt. Ltd., New Delhi, India. 7. Saha / Dash- Income Tax Law and Practice; Himalaya Publishing House. 8. Pagare, Dinkar- Law and Practice of Income Tax; Sultan Chand and Sons, New Delhi, India. 9. Lal, B.B. -Income Tax Law and Practice; Konark Publications, New Delhi, India. 10. Sharma, Ram Dutt. - Income Tax Refunds (Law & Procedure); Commercial Law Publishers, (India) Pvt. Ltd. New Delhi, India. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Provide the understanding of various provisions of Income Tax Act as well as equip the students to make practical applications of the provisions for taxation purpose. 2. Able to understand different provisions and regulatory implications of Income Tax. 3. Calculate the tax liabilities of different assesses. 	



Head of the Department