

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

Department of Commerce
Faculty of Commerce

Course Title	Financial Analysis and Valuation			
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	0	04
	Hour of Teaching (Total)	60	0	60
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> 1. Describe the sources of information for Financial Statement Analysis. 2. Calculate and explain changes in Financial Statements using Horizontal analysis, Vertical analysis and Trend analysis. 3. Perform Ratio analysis, Fund flow and Cash flow analysis on Financial Statements. 4. Describe the considerations used in Valuations. 			
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: Meaning, Types and Significance of Financial Statement Analysis; Sources of Financial Information-Income Statement, Balance Sheet; Accounting Standards and Disclosures; Users of Financial Information; Different Tools & Techniques of Financial Statement Analysis; Limitations of Financial Statement Analysis			10
II	Ratio Analysis: Concept, Need and Importance of Ratio Analysis; Classification of Ratios- Liquidity Ratios, Solvency Ratios, Turnover Ratios, Profitability Ratios; Common Size Analysis; Horizontal and Vertical Analysis; Limitations of Ratio Analysis.			15
III	Fund Flow Statement and Cash Flow Statement: Concept of Fund and Flow of Fund; Need for Preparing Funds Flow Statement; Preparation of Fund Flow Statement. Concept of Cash and Cash Flow; AS 3 and Classification of Cash Flows; Need for Preparing Cash Flow Statement; Preparation of Cash Flow Statement; Distinction between Fund Flow and Cash Flow.			20
IV	Goodwill, Share and Business Entity: Concept of Goodwill; Types of Goodwill; Need for and Methods of Valuation of Goodwill; Need and Methods of Valuation of Equity Shares; Business Valuation; Book Value of Business Entity.			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. Financial Statement and Analysis, M.S. Narsimhan, Cengage Publishing. 2. Financial Statement Analysis, K.R. Subramanyam, McGraw-Hill. 3. Management Accounting, Sharma and Gupta, Kalyani Publications. 4. How to Analyze Financial Statements, Ramachandran and Kakani, McGraw-Hill. 5. Financial Ratio and Financial Statement Analysis, Raiyani and Bhatasna, New Century Publications. 6. Financial Statement Analysis and Security Valuation, Stephen Penman, McGraw-Hill. 7. Financial Statement Analysis, Fernando Alvarez, Wiley Finance.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Demonstrate knowledge in analysis of Financial Statement. 2. Utilize decision-support tools and communicate critical information relevant to business decisions. 3. Apply decision-making skills to solve problems and suggest future oriented actions.



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Company Law & Secretarial Practices			
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 provide basic understanding of the framework and characteristics of Company Law and recent amendments in Companies Act. 2. To introduce the nuance of Corporate Law and the obligations of it towards society in discharging its trade relations and to be a good corporate citizen. 3. To sensitize about the Company's various legal documents and its provisions. 4. To be aware about the Secretarial Practice related to the Company. 			
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	Introduction Basic Legal framework in India. Salient Features of the Companies Act, 2013. Meaning and Characteristics of Company. Classification of Companies. Small Companies; One Person Companies; Government Companies and Dormant Companies; Producer Companies. Provisions regarding Conversion of Companies. Promoter: Concept, Functions and Legal Position. Rights, Duties and Liabilities of Promoter. Registration of Companies-Procedures and Documents, Effect of Registration.	15		
II	Memorandum, Articles and Prospectus Memorandum of Association- Meaning and Importance, Clauses and Alteration and Ultra Vires. Articles of Association- Meaning, Contents and Alteration and Ultra- Vires Acts. Doctrine of Constructive Notice and Indoor Management, Prospectus and Allotment of Securities: Meaning of Prospectus and Statutory Rules in this regard, Types of Prospectus, Private Placement and Rules regarding it, Liabilities and Remedies for Mis-statements and Omission in Prospectus.	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

III	Management and Winding Up of Companies: Membership- Concept, Modes of Acquisition and Termination. Company Management- Directors: Meaning, Appointments, Legal Position, Qualifications and Disqualifications, Powers, Duties and Liabilities; Provisions regarding Independent Director, Women Director and Director by Small Shareholders. Borrowing Powers of Companies. Charges- Meaning and Types. Winding Up- Meaning, Winding Up and Dissolution, Modes of Winding Up. Official Liquidator.	15
	Contributories.	
IV	Secretarial Practices: Meaning, Appointments, Legal position, Powers and Responsibilities and Removal of company secretary. Types of Company Meetings. Legal provisions and Secretary's Duties regarding Statutory, Annual General and Extra-ordinary General Meetings. Notice, Agenda and Minutes. Resolutions. Chairman. Proxy. Voting and Poll. Drafting of Notice, Agenda, Minutes of Statutory, Annual General and Extra-ordinary General Meetings. Drafting of Resolutions. Drafting of Call Letters, Share certificate and share warrant, etc.	15
Texts References	<ol style="list-style-type: none"> 1. Company Law – Anil Kumar 2. Company Law – M. C. Kuchhal 3. Company Law – B. K. Goyal 4. Company Law – Reena Chadha & Sumant Chandha 5. Secretarial Practice – M. C. Kuchhal 6. Company Law and Secretarial Practice – G.K. Varshney 7. Company Law and Secretarial Practice – N D Kapoor 8. Study Material Executive Programme - Company Law- Paper One , 2018, by ICSI 9. https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf 10. कर्नी अधिनयम एवं सिचवीय पडित – S.M. Shukla & I.M. Sahai 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. The students will gain knowledge on Company Law, its provisions and amendments. 2. Exposure about Legal aspects of starting a new business in the form of a company. 3. Knowledge about the various legal documents required by the Companies Act. 4. Aware about the various aspects of Secretarial Practice. 	



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Business Ethics and Governance			
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	-	04
	Hour of Teaching(Total)	60	-	60
Course Objectives(not more than 100 words)	<ol style="list-style-type: none"> 1. To provide the students with a basic understanding of Business Ethics & Corporate Governance. 2. To explore the relationship between Ethical behavior, Corporate Governance & Organizational performance. 3. To analyze the structure, mechanism & practice of Corporate Governance at the strategic level, including roles & responsibilities of the Board and Committees. 4. To critically examine contemporary issues and case studies in Business Ethics & Corporate Governance. 			
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	Business Ethics: Business ethics – Meaning, Objectives, Significance, Elements, and Scope- Factors responsible for ethical and unethical business decisions, Ethics and profit motive; Relationship between business and ethics, Arguments for and against business ethics- the separatist view, the Unitarian view, and the Integration view, Principles of business ethics, Theories of business ethics, Unethical practices in Business, Business ethics in India.			15
II	Ethics in Functional areas of Business Management: Ethical Issues in Marketing - Positive and Negative role of marketing - Exploitative nature of advertising - Serious problems in contemporary Advertising; Ethical issues in HR – Discrimination, privacy, safety and health, Performance appraisal; Ethical and unethical practices in finance, Measures to prevent unethical practices in Marketing, HR, and Finance.			15
III	Corporate Governance and levels of Governance Structure: Corporate Governance – Meaning, Objectives, Need, and Importance, Principles of Corporate Governance, Corporate Governance and organizational success, Corporate Governance- Models and Theories, Corporate Governance and role, Responsibilities and powers - Board of Directors, Corporate Management Committee and Divisional Management Committee.			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	Corporate Governance in India: Impact of Global Developments- A Brief Overview of Cadbury Committee Recommendations, OECD Principles, and Surbanes- Oxley Act, 2002; Landmarks in Emergence of Corporate Governance in India -A Brief Overview of the CII Recommendations, Kumar Mangalam Birla Committee Recommendations, and Narayana Murthy Committee Recommendations; Clause- 49 Reporting.	15
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Texts /References	<ol style="list-style-type: none"> 1. Dr. Neeru Vasishth and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt. Ltd, New Delhi 2. Dr. S.S. Khanka – Business Ethics and Corporate Governance, S. Chand Publication 3. Saurabh Agrawal- Business Ethics- SBPD Publishing House 4. Subhash Chandra Das- Corporate Governance, codes, systems, standards, and practices- PHI Learning Private Limited 5. Taxmann - Corporate Governance, Indian Institute of Corporate Affairs, 6. A.C. Fernando, K.P. Muralidharan & E.K. Satheesh – Corporate Governance, Principles, Policies and Practices, Pearson Education 7. H.R. Machiraju -Corporate Governance (2004), -Himalaya Publication House 8. R.K. Sharma, Puneet Goel & Pooja Bhagwan- Corporate Governance, Values & Ethics, Kalyani Publishers 9. Robert A G Monks- Corporate Governance -Wiley India Pvt. Ltd 10. C.S.V. Murthy - Business Ethics -Text & Cases 2010– Himalaya Publication
Learning Outcomes (not more than 100 words)	<p>After completing the programme the student will be able to:</p> <ul style="list-style-type: none"> • Explain core ethical theories and apply them to Business dilemmas. • Identify and assess Corporate Governance structure & practice followed. • Able to analyze real-world case studies of Ethical & Governance challenges of Business.



Head of the Department

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

Department of Commerce

Faculty of Commerce

Course Title	Corporate Reporting 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 understand the financial reporting framework. To develop the skills to analyze and interpret Financial reporting. To apply Corporate Reporting Standards to real- world scenarios, ensuring compliance and transparency. 				
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	Accounting & Financial Reporting: Concept of Accounting Financial Reporting; Objectives and Requirement of Financial Reports; Users of Accounting Financial Reporting; Qualitative Characteristics of Accounting Financial Reporting Information Significance of Company Annual Report; Benefits of Accounting Financial Reporting; Disclosure Requirements; Accounting Financial Reporting Practices in India.				15
II	Corporate Social Reporting : Concept and Objectives of Social Responsibility; Area of Corporate Social Performance; Approaches to Corporate Social Accounting and Reporting; Relationship between Human Resource Accounting and Corporate Social Reporting; Corporate Social Audit; Corporate Social Reporting Practices in India.				15
III	Segment Reporting : Meaning and Need of Segment Reporting; Benefits of Segment Reporting; Requirements of Companies Act, 1956; Accounting Standard-17 on Segment Accounting Policies; Bases of Segmentation; Identifying Reportable Segments; Types of Disclosure in each Segment; Criticisms of Segment Reporting; Segment Disclosure in India.				15
IV	Contemporary Issues in Corporate Reporting : Value-added Reporting; Environmental Reporting; Human Resource Reporting; Interim Reporting ; Corporate Governance Reporting : Concept, Objectives and Elements of Good Corporate Governance; Compliance Requirements under Listing Agreements; Companies Act, 1956; Accounting Standards and Committee Reports; Corporate Governance Reporting Practices in India.				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. Dr. A.S. Gurudath, Mr. Saiprasad D., and P. V. Padmaja, "Corporate Reporting Practices", Himalaya Publishing House. 2. Prof. Jawaharlal, "Corporate Reporting Practices", Taxmann. 3. Ashish K. Bhattacharya, "Corporate Reporting Practices and Analysis", PHI Learning Private Limited. 4. Prasanna Chandra, "Corporate Valuation: Text and Cases", McGraw Hill Education. 5. V.K. Vasal, "Corporate Reporting in India", New Century Publications.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Develop a comprehensive understanding of financial reporting frameworks and standards. 2. Acquire the ability to critically analyze and interpret financial information from various sources. 3. Apply financial reporting principles to real-world business scenarios, ensuring compliance and transparency. 4. Demonstrate the capacity to communicate financial information effectively to diverse stakeholders.



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Financial Services			
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 apprehend the students with the basic understanding of different aspects related to Investment/ Merchant Banking. To provide an understanding of the tools used in Investment Banking. To delve into the practical aspects of Issue management. To precisely know the important topics related to Financial Services such as Factoring, Leasing, Venture Capital and Credit Rating. 			
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	Investment Banking: Evolution and Overview of Investment Banking/Merchant Banking, Definition and Features, Recent Changes and Development in Investment Banking, Functions of Investment/Merchant Banking, Organisational Structure, SEBI Guidelines for Merchant Bankers, Problems of Merchant Banking, Relevant Case Studies.			15
II	Issue Management: Types of Issues: Public issues, Right Issues and Private Placements and SEBI Guidelines related to these issues, Pricing of Securities: Fixed Price Method and Book Building Method, Different Stages in an IPO, Role & Functions of Investment banker as Issue manager; Underwriting – Underwriting commission, Post issue work & obligations, Disclosure and investor protection guidelines 2000.			15
III	Leasing: Meaning; Steps in Leasing; Types of Lease; Advantages and Disadvantages of Leasing ; Leasing and Hire-purchase; Legal Aspects of Leasing. Venture Capital: Meaning, Features, Scope and Significance; Venture Capital Guidelines; Methods of Venture Financing; Indian Venture Capital Scenario. Factoring and Forfeiting: Factoring-Meaning; Modus Operadi; Terms and Conditions; Functions; Types of Factoring; Factoring in India; Forfeiting – Definition, Working of Forfeiting; Factoring Vs. Forfeiting.			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	Credit Rating : Meaning and Functions; Significance. Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India; Stock Broking: Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading; Depository Services - Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations.	15
Texts/ References	<ol style="list-style-type: none"> 1. <u>Investment Banking – Theory, Governance and Services</u>-Vishwanath Murthy, Himalaya Publication. 2. Indian financial system. New Delhi, H. R. Machiraju, Vikas Publication House 3. Financial Services, M. Y. Khan , McGraw Hill 4. Financial Markets, Institutions and Services, C. Sharma, SBPD Publications. 5. The practitioner’s guide to Investment Banking, Mergers & Acquisitions, Corporate Finance, J. J Castillo & P. J. Mcaniff, Circinus Business Press. 6. Financial services, M. Y. Khan, McGraw Hill Education. 7. Merchant Banking and Financial Services, Dr. S. Gurusamy, McGraw Hill Education 8. MERCHANT BANKING AND FINANCIAL SERVICES DR. K. RAVICHANDRAN Himalaya Publishing House 9. Merchant Banking IX by NISM, Taxmann Publications (P) Ltd. Top of Form 10. Website of SEBI and RBI 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. To familiarize students with the concept of Investment Banking /Merchant Banking and issues related to it. 2. Inculcate knowledge on Issue management and develop the practical aspects of it. 3. Enable to identify credit rating agencies and role of Depository Services. 4. Develop deep knowledge on topics such as Venture Capital, Factoring and Forfeiting. 	



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Customer Relationship Management			
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 explore the science behind CRM and the effectiveness of various CRM techniques. 2. To explain the concepts, metrics, and techniques that forms the backbone of CRM activities. 3. To understand the potential for the growth of CRM as the dominant form of marketing strategy. 			
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			Hr. of Teaching
I	Introduction: Theoretical perspective of Business Relationship. Customer Relationship Management (CRM) – Evolution and Schools of thoughts. Concept, Objectives and Significance. CRM as a business strategy. Elements of CRM. CRM processes and systems. Stakeholders in CRM. Factors Responsible for Growth of CRM. Transaction Marketing Vs. Relationship Marketing. Digital marketing for CRM.			15
II	Analytical and Operational CRM: Relationship data management – customer identification, expanding customer database, customer profiling. Customer data analysis and data mining. Customer segmentation and targeting. Call center management – concept, human resource planning, capacity planning. Service Quality and its measurement scale (SERVQUAL Scale). Campaign Management – Overview, Planning and Development, Execution, Analysis and Control, Feedback.			15
III	Customer Acquisition, Retention and Regaining: Customer Acquisition and Essentials of Effective Acquisition. Concept and Significance of Customer Retention. Stages of Retention in Customer Life Cycle. Retention Process. Customer Retention Plans. Nature and Significance of Customer Regaining Strategy. Regaining Strategies. Factors Affecting Regaining Strategy.			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	Customer Lifetime Value, Satisfaction and Loyalty: Customer Lifetime Value – concept and significance. Customer Satisfaction – Nature, Role and Aspects. Measurement of Customer Satisfaction. Concept and Significance of Customer Loyalty. Dimensions of Customer Loyalty. Factors Influencing Customer Loyalty. Customer Loyalty Ladder. Process of Developing Loyalty Strategy. Complaint Management - Reasons, Classification and Advantages of Complaints and Complaint Management System.	15
Texts / References	<ol style="list-style-type: none"> 1. Customer Relationship Management: Concepts and Technologies - Francis Buttle and Stan Maklan 2. Customer Relationship Management Concept, Strategy and Tools – V. Kumar and Werner Reinartz 3. Customer Relationship Management – Ed. Peelen 4. Customer Relationship Management: Emerging Concepts, Tools and Applications - Jagdish N Sheth, Parvatiyar Atul and G Shainesh 5. Customer Relationship Management: Concepts and Cases – Alok Kumar Rai 6. Customer Relationship Management: Integrating Marketing Strategy and Information Technology – William G. Zikmund, Raymond McLeod Jr. and Faye W. Gilbert 7. Customer Relationship Management- An Indian Perspective – Mukesh Chaturvedi, and Abinav Chaturvedi 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Apply the concept and techniques of CRM in marketing practices for business. 2. Implement various technological tools for data mining and customer data analysis. 3. Understand the techniques of customer acquisition, retention and regaining. 4. Knowledge of customer value, loyalty and satisfaction that boosts business. 	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Organization Theory			
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	04	-	04
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	To develop an understanding of the various schools of organisations and gain an insight into organisational culture, organisational conflict, organisational change and organisational development.			
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			Hr. of Teaching
I	Theories of Organisation and Organisational Goals : Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories- Human Relations and Behavioral Science; Modern Theories -System, Contingency and Quantitative; Organisational Goals- Importance, Process of formulation, Goal Displacement, Goal Succession and Goal Distortion, Integration of Organisational and Individual Goal.			15
II	Organisational Culture and Conflict : Organisational Culture – Impact of Organisational Culture; Socio-Cultural Features of India and Its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts- Individual Group and Organisational; Measures to Minimise Conflict.			15
III	Organisational Change: Managing Change-Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin’s Three Step Model; Change Agents.			15
IV	Organisational Development : Meaning and Nature; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness- Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness.			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. Robbins, "Organization Theory", Pearson Publication, 2016. 2. Dr. K Meenatchi Somasundari, "Organisation Theory and Development", Shanlax Publication, 2022. 3. Gareth R Jones, "Organisational Theory Design and Change", Pearson Publication 2023. 4. Gibson Burrell, "Organisational Theory", Routledge, 2024. 5. Robbins, S. P/ Judge, T. A/ Sanghi, S., Organisational Behavior, Pearson Publication, 2022. 6. Aswathappa, K., Organisational Behaviour– Text and Problem, Himalaya Publication, 2017. 7. Pardeshi, P. C., Organisational Behaviour & Principles & Practice of Management, Nirali Publication 8. Rosy Joshi, Organisational Behavior, Kalyani Publications 9. Kinicki Kreitner, Organisational Behavior: Concepts, Skills, and Practices, Irwin Professional Pub. 10. Luthans Fred, Organisational Behaviour, Tata Mc Graw Hill, 2010. 11. Greenberg Jerald and Baron Robert A.: Behaviour in Organization Understanding and Managing Human side of work, Prentice Hall of India.
<p>Learning Outcomes (not more than 100 words)</p>	<p>After completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Identify various organizational theories. 2. Develop an understanding of various organisational cultures, conflicts and the intervention needed for the organisational development.



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	NEW VENTURE CREATION AND STARTUP 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"> 1. To make students understand the nagging problems of Poverty, Unemployment, and Inequality in India. 2. To make students understand the transformational force of Entrepreneurship. 3. To acquaint students with the present Scenario of new venture and startup creation in India. 4. To enable students to understand the determinants of new venture creation. 5. To make students understand the strategic issues of managing new Ventures and Startups. 			
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 Economy- The Nagging Problems of Poverty, Unemployment, and Inequality; Entrepreneurship as a Transformational Force- The Global Experience; Entrepreneurial Transformations and Consequences, Present Scenario of New Venture and Startup Creation in India.			15
II	New Venture and Startup Creation in India: Business Opportunity; Identifying and Developing a Business Idea; Entrepreneurial Process; Timmons Model of Entrepreneurial Process; Entrepreneurial Leadership-Change, Adaptability, Locus of Control, Aggression, Creativity and Innovation; Opportunity Obsession; Entrepreneurial Leadership and Corporate Entrepreneurship; Apprenticeship and New Venture Creation.			15
III	Determinants of New Venture Creation in India: Economic Determinants- Drag from the Pre-Independence Period, Emergence of Indian Economic Philosophy and Economic System; Current Economic Policies Regulating New Ventures and Startups; Politico-Legal Determinants- Indian Constitution, Political System in India, Indian Polity and Political Instability; Socio-Cultural Determinants- Caste System in India, Socio-Economic Stratification, Culture and Social Values in India; Religion and Religious Philosophy.			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	Managing New Ventures and Startups- Strategic Issues: Promotional Issues; Financing Issues; Support and Sustainability Issues; Growth and Maturity Issues; Cashing and Milking Issues; Rehabilitation and Harvesting Issues.	15
Texts / References	<ol style="list-style-type: none"> 1. Entrepreneurship- New Venture Creation, David H. Holt, EEE, PHI. 2. Entrepreneurship, Robert D. Hisrich and Michael P. Peters 3. Entrepreneurship, B. K. Singh, Wisdom Publication 4. Entrepreneur’s Toolkit- Tools and Techniques to Launch and Grow Your New Business, Horward Business Essentials, HBS Press. 5. Startup: A Step-by-step Guide to Turn a Good Idea Into a Great Business (How to Setup a Business System That Generates Revenue), By Judy Peachey. 6. New Venture Creation and Startups, Arati Outurkar and Jyoti Joshi, Nirali Prakashan 7. New Venture Creation: Entrepreneurship for the 21st Century, Robert J. Adams and Stephen Spinelli, McGrawHill, Irwin. 8. Startup Finance 360° - Founder's Guide to Startup Finance, Funding, Valuation, Financial Management, and Entrepreneurial Success Strategies for Indian Startups, Rahul Saria and Zebra Learn. 9. Innovation and Entrepreneurship, Peter F. Drucker, Butterworth-Heinmann, Imprint of ELSEVIER 	
Learning Outcomes (not more than 100 words)	After completing the course, the student shall be able to: <ol style="list-style-type: none"> 1. The takers of this course be able to understand the nagging problems of Poverty, Unemployment, and Inequality in India. 2. The takers of this course be able to understand the transformational force of entrepreneurship and new venture creation. 3. The takers of this course be able to appreciate the present scenario of new venture and startup creation in India. 4. The takers of this course be able to understand the determinants of new venture creation and the strategic issues of promoting and managing the new ventures and startups. 	



Head of the Department

BANARAS HINDU UNIVERSITY

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Department of Commerce

Faculty of Commerce

Course Title	GST and Customs Duty			
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"> To provide students with a working knowledge of principles and provisions of GST and Customs Law. To understand the conceptual framework and assessment of GST. To gain a comprehensive understanding of customs duties and its computation. 			
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	Basics of Goods and Services Tax (GST): Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; interstate supply and intra state supply; Levy and collection of CGST and IGST; Place of Supply; Time and value of supply; Input Tax credit.			15
II	Procedural Compliance under GST: Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic waybill; Provisions related to Job Work; Provisions related to electronic commerce; Administration of GST: Assessment and audit; Inspection, search, seizure and arrest; Offences and Penalties; Appeals and Revision Returns under GST.			15
III	Assessment of GST: Computation of GST on supplies, levy of taxes on composite and mixed supply; value of taxable supply: Payment of taxes under CGST and SGST; Refund of tax under GST; GST Portal: Introduction; GST ecosystem; GST Suvidha provider.			15
IV	Customs Duty: Regulatory framework of Customs Act; Customs Authorities and their powers; Penalties and prosecution; Types of customs duty; Valuation of Goods and computation of customs duty; Levy and exemptions from customs duty.			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. Ahuja, Girish, Gupta Ravi, GST & Customs Law. 2. Babbar, Sonal, Kaur, Rasleen and Khurana, Kritika. Goods and Service Tax (GST) and Customs Law. Scholar Tech Press. 3. Bansal, K. M., GST & Customs Law, Taxmann Publication. 4. Gupta, S.S., GST- How to meet your obligations (April 2017), Taxmann Publications. 5. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017. 6. Sahi, Shilpi. Concept Building Approach to Goods & Service Tax, & Customs Laws. Cengage. 7. Singhania V. K, GST & Customs Lax, Taxmann Publication. 8. Sisodia Pushpendra, GST Law, Bharat Law House.
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. Imparting knowledge of principles and provisions of GST and Customs Law. 2. Enabling the students to apply the practical application of GST and Customs Law. 3. Providing theoretical knowledge regarding payments of taxes and its various mode, refund, return filling, accounts and records. 4. Developing theoretical skill in assessment under GST, tax liability, demand, audit and E-way billing.



Head of the Department