

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

Department of Commerce
Faculty of Commerce

Course Title	Advanced Auditing			
Category of Course ¹	Major / Minor (Elective) / 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)	<ul style="list-style-type: none"> To make the learner aware about provisions of Company audit. To know the audit of different types of organizations. 			
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, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.	15		
II	Company Audit: Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Members of Stock Exchange.	15		
III	Cost Audit : Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report, Audit of Mutual Fund Companies, Environmental Audit.	15		
IV	Management Audit : Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions –	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

	Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.	
Texts / References	<ol style="list-style-type: none"> 1. Thomas R. Work: Accounting Auditing Research And Database. 2. Taxmann's: Auditing & Professional Ethics. 3. Cost Audit and Management Audit — D. Dutta Chowdhury Publication Central Publication, Calcutta. 4. Cost audit and Management Audit — V. K. Saxena and C. D. Vashistha, Sultan Chand and Sons, Delhi. 5. Cost Audit and Management Audit — N.P. Agarwal. 6. The Management Audit — P. William, Leonar. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Understand various provisions of Company audit and audit reports. 2. Get knowledge of audits of various forms of organizations. 3. Gain awareness about audit under different laws. 	



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Managerial Accounting			
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"> This course aims to acquaint the students with different measures of Financial Performance and analytical models. To develop the skills to prepare reports for different levels of 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: Generally Accepted Accounting Principles; Managerial Accounting– Meaning, definition, nature and scope of Management Accounting; Distinction with Financial Accounting; Controllership Functions; Users of Financial Information.	15		
II	Measures of Financial performance and Analytical Models: Concept of Value Based Measures; Value Based Measures Vs. Traditional Measures of Financial Performance; Economic Value Added; Market Value Added and Shareholders Value Added; Tobin’s Q; Analytical Models- Du-Pont Model, Bankruptcy Model, Liquidity Model, CAMELS- Capital Adequacy, Asset Quality, Management Capability, Earnings Sufficiency, Liquidity and Sensitivity to Market Risk Model.	15		
III	Price Level Changes Accounting: Concept, Significance and Features of Price Level Changes Accounting; Methods of Price Level Changes Accounting – Current Purchasing Power Method, Replacement Cost Accounting Method, Current Value accounting Method and Current Cost Accounting Method; Practical Difficulties in Price Level Changes Accounting ; Merits and Limitations of Price Level Changes Accounting.	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	Reporting to Management: Concept of Management Reporting; Objectives of Reporting ; Reporting Needs at Different Managerial Levels; Reporting Architecture; Types of Reports; Modes of Reporting ;Essentials of Successful Reporting, Corporate Reporting.	15
Texts / References	<ol style="list-style-type: none"> 1. Drury, Colin, Management Accounting and Control, Thomson Learning. 2. Khan and Jain, Management Accounting, Tata McGraw Hill. 3. Arora, M.N. (2016) A Textbook of Cost and Management Accounting. Vikas Publishing House Pvt. Ltd. 4. Kaplan, Atkinson and Young, Management Accounting, Pearson Education. 5. Kaplan, Atkinson, Advanced Management Accounting, Pearson Education. 6. Anthony, Robert N., and Vijay, Management Control System, McGraw Hill. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Identify the conventions and doctrines of Managerial Accounting and other 2. Generally Accepted Principles which may be applied in the current business world. 3. Identify major contemporary issues in Managerial Accounting. 4. The implementation of Price Level Changes accounting Methods in Companies. 	



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Managerial Economics				
Category of Course ¹	Major/Minor/Minor(Vocational)/SEC/AEC/VAC/MD/Internship/Dissertation(Tickanyo neoftheabove)				
Credits ² & Hour of Teaching		Theory	Practical	Cumulative	
	Credits	4	-	04	
	Hour of Teaching (Total)	60	-	60	
Course Objectives (not more than 100words)	<ol style="list-style-type: none"> 1. Aim to equip the learner with knowledge of Managerial Economics. 2. Help them to understand the concept and complication of topics such as demand forecasting and consumer surplus. 3. Understand the important theories of rent, wages, interest, and profit. 4. To simplify the knowledge of Managerial Economics and its relevance. 				
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 Managerial Economics & Demand Analysis: Concept, Characteristics, Fundamental Principles of Managerial Economics: Opportunity Cost Principle, Marginal or Incremental Principle, Principle of Time Perspective, Principle of Discounting, Equi- Marginal Principle, Objectives of Business Firm: Profit Maximization, Wealth Maximization, Sales Maximization, Individual and Market Demand Functions, Demand Distinctions, Law of Demand- Price, Income, and Substitution Effects, Exceptions to the Law of Demand, Demand Forecasting: Methods, Steps involved and Factors affecting, Criteria for Ideal Demand Forecasting Methods, Demand Forecasting methods for New Products.				15
II	Indifference Curve & Revealed Preference Theory: History, Meaning, Assumptions, Characteristics, Importance, and Limitations of Indifference Curve, Indifference Schedule, Curve and Map, Marginal Rate of Substitution, Indifference Curve Slope and MRS, Law of Diminishing Marginal Rate of Substitution, Budget Line or Price Line, Revealed Preference Theory and Revenue Analysis: Concept and Critical Appraisal of Revealed Preference Theory, Concept of Revenue, Total Revenue, Average Revenue, Marginal Revenue, Relationship between Average Revenue and Marginal Revenue, Comparative study of Revenues of different Markets.				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	Theories of Distribution: Classical Theory, Marginal Productivity Theory, Modern Theory, Theories of Rent: Ricardian Theory and Modern Theory of Rent, Theories of Wages: Classical Theory and Modern Theory of Wages, Theories of Interest: Classical Theory, Neo-Classical Theory, Keynesian Liquidity Preference Theory, and Modern Theory of Interest, Theories of Profit: Rent, Wage, Marginal Productivity, Uncertainty, Dynamic, Innovation Theory and Demand and Supply Theory of Profit	15
IV	Theory of Cost: Implications of Costs- Real, Alternative and Money Costs; Cost Distributions and Functions; Cost Behavior in Short- Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs- Average Fixed and Average Variable Costs, Economic and Accounting Cost, Private and Social Cost.	15
Texts /References	<ol style="list-style-type: none"> 1. H.K Singh, Business Economics, Navyug Publications. 2. Shantanu Saurabh and H.K Singh, Business & Managerial Economics. 3. Suomyen Sikdar. Principles of Macro Economics, OUP India. 4. John Sloman and Mark Sutcliffe, Economics for Business, Financial Times Management. 5. D.M Mithani, Managerial Economics, Himalaya Publishing House. 6. D.N Dwivedi, Managerial Economics, S Chand And Company Ltd; 9th edition. 7. E. Narayanan Nadar, S. Vijayan, Managerial Economics, PHI Learning Private Limited. 8. R.L Varshney, K.L Maheswari, Managerial Economics, Sultan Chand & Sons. 9. D.M. Mithani, Managerial Economics Theory and Applications, Himalaya Publishing House. 10. https://onlinecourses.swayam2.ac.in/ini24_cm04/preview 	
Learning Outcomes (not more than 100 words)	After completing the programme the student will be able to: <ul style="list-style-type: none"> • The students will be equipped with knowledge and understanding of Managerial Economics. • Understanding of critical market topics such as demand forecasting, revenue analysis, etc. • Critical evaluation of different relevant theories related to rent, wage, interest, and profit. • Proper understanding of important topics of Managerial Economics such as Revealed Preference Theory and Revenue Analysis. 	



Head of the Department

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

Department of Commerce

Faculty of COMMERCE

Course Title	Business Research Methods			
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	-	4
	Hour of Teaching (Total)	60	-	60
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> 1. To impart knowledge about the research process, enabling students to conduct and understand business research. 2. To provide students with a decision-making foundation for making sound managerial decisions. 3. To develop core competencies in students, preparing them to become effective managers in the future. 			
Course Content	The course content will be divided into a minimum of 3 to a maximum of 5 units, with a defined hour of teaching for each unit.			
Units	Course Content	Hrs. of Teaching		
I	Fundamentals of Business Research: Meaning and Objectives of Research; Types of Research; Research Approaches; Process of Conducting Research; Selection and Formulation of a Research Problem. Hypothesis: Meaning; Types of Hypotheses; Formulation of Hypotheses; Use of Hypotheses in Business Research.	15		
II	Research Design: Meaning and Concept of Research Design; Types of Research Designs: Exploratory, Descriptive, Experimental Designs; Case Study. Measurement of Variables: Operational Definitions and Scales; Types of Measurement Scales; Reliability and Validity of Research Instrument.	15		
III	Sampling and Data Collection: Meaning and Characteristics of Sample; Principles of Sampling; Types of Sampling; Process of Sampling. Data Collection: Sources of Data; Data Collection Methods; Interviews; Surveys; Questionnaire Method: Definition; Types of Questionnaires, Types of Questions, Use of Scales, Guidelines for Construction of Questionnaire.	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	Interpretation and Report Writing: Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.	15
Texts / References	<ol style="list-style-type: none"> 1. Donald R Cooper and Pamela S Schindler, Business Research Methods, 9th Edition, Tata McGraw Hill Publishing Company Limited. 2. Wilkinson & Bhandarkar, Methodology and Techniques of Social Science Research, Himalaya Publishing House. 3. Spiegel, M.R., An Introduction to Management for Business Analysis, McGraw Hill 4. Michael, V. P., Research Methodology in Management, Himalaya Publishing House. 5. Deepak Kumar Bhattacharya, Research Methodology, Excel Books. 6. Deepak Chawla & Neena Sondhi, Research Methodology (Concepts and Cases), Vikas publishing. 7. Alan Broman, Emma Bell, Business Research Methods, 3rd Edition, Oxford University. 8. Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Create Awareness about how to carry on research in business. 2. Provide Knowledge about framing a Research Design and Collection of Data. 3. Give Knowledge about Report Writing under different situations. 	



Head of the Department

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

Department of Commerce

Faculty of Commerce

Course Title	Accounting For Planning And Control			
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. Understand and apply Cost concepts and Cost Behavior patterns. 2. Develop and manage Budgets and Forecasts. 3. Analyze variances between budgeted and actual performance. 4. Utilize Accounting Information for effective decision-making and control. 5. Implement performance measurement and control systems in various organizational settings. 			
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 Accounting for Planning & Control: Concept of Management Accounting, Overview of managerial accounting vs. financial accounting, Role of accounting information in planning and control, Introduction to cost concepts: fixed, variable and semi variable cost. Accounting information and decision making.	15		
II	Cost Behavior and Cost-Volume-Profit Analysis: Understanding cost behavior patterns, Cost-volume-profit (CVP) analysis, Break-even analysis and Margin of Safety. Break-even Analysis: Assumptions and Limitations; Break-even Chart; Practical Application of Break-even Analysis, Margin of Safety. Transfer Pricing: Concept; Objectives; requisites; Methods of Transfer Pricing; Transfer Pricing in Multinational Companies.	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	Budgeting and Budgetary Decisions : Types of budgets: static vs. flexible budgets, Budgeting process and techniques, Developing sales, production and expense budgets, Preparing operating and cash budget, Forecasting techniques and their applications. Budgetary Control : Budget and Budgetary Control; Essentials for Effective Budgeting; objectives, merits and limitations; Advantages; Types of Budgets; Flexible Vs Fixed Budgeting and Zero –base Budgeting.	15
IV	Performance and Standard costing decisions: Performance Indicators (KPIs) and performance metrics, Balanced Scorecard and other performance measurement frameworks, Benchmarking and goal setting , Standard costing and cost control methods, variance analysis. Activity-Based Costing(ABC), Cost management strategies and techniques	15
Texts / References	<ol style="list-style-type: none"> 1. Garrison, Noreen, and Brewer “Managerial Accounting” McGraw Hill 2. Horngren, Datar, and Rajan.“Cost Accounting: A Managerial Emphasis” Pearson. 3. Kaplan, and Young “Management Accounting: Principles and Applications” 4. Atkinson, Pearson Education (Singapore), Indian Branch. 5. Arthur J. Keown Financial Management: Principles and Applications: International Edition, Pearson. 6. David Otley and Kenneth Merchant Clive Emmanuel, Accounting for Management Control, Springer. 7. BANERJEE ,BHABATOSH. FINANCIAL POLICY AND MANAGEMENT 8. ACCOUNTING, Publisher: PHI Learning Pvt. Ltd. 9. Pillai RSN , Bagavathi, Management Accounting, Publisher: S. Chand Limited. 10.Maheshwari, S. N. A Textbook of Accounting for Management, Vikas Publishing House PVT Ltd. 11.Pandikumar .M P Management Accounting. Excel Book Depo, New Delhi. 12.Gupta ,Amrish Financial Accounting for Management: An Analytical Perspective, Pearson Education India. 13.Singh, S.K. and Gupta, Lovleen Management Accounting: Theory and Practice. 14.A.K. Publications. New Delhi. 15.Tulsian, P. C. & Tulsian, B. Advanced Management Accounting. S.Chand, New Delhi. 16.Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co. 17.Singh, S. Management Accounting. PHI Learning Pvt. Limited, New Delhi. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. This course explores the role of accounting information in managerial planning, control and decision-making processes. 2. Emphasis will be placed on the use of accounting data for planning, budgeting, performance evaluation and control mechanisms. 3. Students will gain practical skills in developing and analyzing budgets, variance analysis and performance measurement techniques. 	



Head of the Department

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

Department of Commerce

Faculty of Commerce

Course Title	Risk Management and Financial Derivatives			
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 understand the concept of risk and its variants. 2. To study about different types of financial derivatives. 3. To get an exposure to use of financial derivatives in managing risk. 			
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 Risk: Concept of Uncertainty and Risk; Risk-Return Trade-off; Systematic and Non-Systematic Risks; Components of Systematic Risks-Market Risk, Foreign Exchange Risk, Interest Rate Risk, Liquidity Risk and Purchasing Power Risk; Business and Financial Risk; Systemic Risk			15
II	Conceptual Framework of Derivatives: Concept and Significance of Financial Derivatives; Types of Derivatives; Exchange Traded Markets; Over-The-Counter Markets; Types of Traders-Hedgers, Speculators and Arbitrageurs; Derivatives Market in India; SEBI Guideline on Derivatives Trading 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

III	Forwards and Futures: Forward Contracts; Forward Prices and Spot Prices; Mechanics of Futures Markets-Convergence of Futures Price to Spot Price and Settlement of Futures Contract; Types of Orders; Forward Vs. Futures Contracts; Hedging Strategies Using Futures.	15
IV	Options and Swaps: Types of Options; Option Positions; Option price; Factors affecting Stock Option Price; Black-Scholes Option Pricing Model and Binomial Option Pricing Model; Trading Strategies Involving Options. Concept of Swaps; Mechanics of Interest Rate Swaps; Valuation of Interest Rate Swaps; Currency Swaps; Valuation of Currency Swaps.	15
Texts / References	<ol style="list-style-type: none"> 1. Gupta, S. L., Financial Derivatives, Prentice Hall, New Delhi. 2. Parasuraman, N. R., Fundamentals of Financial Derivatives, Wiley India. 3. Chance, Don M, An Introduction to Derivatives, Dryden Press, International Edition. 4. Das, Satyajit, Swap & Derivative Financing, Probus. 5. Hull, J., Options, Futures and other Derivatives, Prentice Hall, New Delhi. 6. Kolb, Robert W, Understanding Futures Markets, Prentice Hall Inc., New Delhi. 7. Kolb, Robert, Financial Derivatives, New York Institute of Finance, New York. 8. Report of Prof. L.C. Gupta Committee on Derivatives Trading. 9. Report of Prof. J.C. Verma Committee Report on Derivatives Trading 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Able to explain different risks related to financial decisions. 2. Management of risk through application of Derivatives. 3. Formulation of different strategies using Financial Derivatives. 	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Consumer Behavior			
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)	<ul style="list-style-type: none"> • To understand the conceptual framework of Consumer Behavior and its Models. • To acquaint oneself with various Theories of Motivation, Learning and Attitude. • To understand the role of Social and Cultural setting in Consumer Behavior. 			
Course Content	The course content is 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 Consumer Behaviour : Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour. Factors Affecting Consumer Behavior. Individual Consumer – Features of Individual Consumers. Consumer Decision-making Process. Consumer Behaviour Models – Traditional (Economic, Learning, Psychoanalytic and Sociological Models) and Contemporary (Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying). Consumer Research	15		
II	Consumer Motivation and Personality: Motivation– Concept of Motivation, Needs and Goals. Dynamic Nature of Motivation. Hierarchy of Needs. A Trio of Needs. Major Aspects of Motivation Research. Personality – Concept and Characteristics. Stages in the Development of Personality. Self and Self-image.	15		
III	Consumer Perception, Learning and Attitude : Concept and Elements of Perception. Factors Influencing Perception. Dynamics of Perception. Consumer Imagery. Learning – Concept, Process and Theories. Attitude- Concept and Characteristics, Factors Involved in Attitude Formation, Models of Attitude, Cognitive Dissonance and Attribution Theories.	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	Consumer in Social and Cultural Settings : Reference Groups. Family Influences and Life Cycle. Social Class and its Measurement. Cultural Influence on Consumer Behaviour. Subcultures and Consumer Behaviour. Diffusion of Innovation- Definition of innovation, Product characteristics influencing diffusion, Resistance to innovation, Adoption process.	15
Texts References	<ol style="list-style-type: none"> 1. Schiffman, L.G., Wisenblit, J. and Kumar, S. R. (2018) Consumer Behaviour, 2. Pearson Education 3. Solomon, M.R. and Panda, T.K. (2020). Consumer Behaviour, Pearson Education. 4. Mothersbaugh, D.L., et al (2022). Consumer Behavior: Building Marketing Strategy. McGraw Hill. 5. Batra, S.K. & Kazmi, S.S.H. (2018). Consumer Behaviour: Text and Cases. Excel 6. Books. 7. Majumdar, R. (2011) Consumer Behaviour, Prentice Hall of India. 8. Sharma, D. and Sheth, J. N. (2015) Consumer Behavior: A Managerial Perspective. 9. Cengage Learning. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Understand the fundamental concepts and theories of Consumer Behaviour. 2. Gain insight about the factors that influence Consumer Behavior and their decision-making. 3. Apply consumer behavior theories to consumer research and marketing. 4. Strategies in contemporary business scenario. 	



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Indian Labour Codes			
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 provide an overview of the constitutional framework for the formulation of Labor Legislation. 2. To enhance the student understands of the process of Labour reforms in India. 3. To discuss the key features of four Labour codes in India. 4. To understand the implication of these codes on the Labour market. 			
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	Code on Wages, 2019: Consolidation of previous Acts, Constitutional framework, Main provisions and latest amendments of the Payment of Wages Act, 1936, the Minimum Wages Act, 1948, The Payment of Bonus Act, 1965 and the Equal Remuneration Act, 1976.			15
II	Code on Social Security, 2020: Consolidation of various laws in the Code on Social Security; Main provisions and latest amendments of the Employees' State Insurance Act, 1948, the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Maternity Benefit Act, 1961, the Payment of Gratuity Act, 1972, the Unorganised Workers' Social Security Act, 2008.			15
III	Code on Occupational Safety, Health and Working Conditions, 2020: Main provisions and amendments of the Factories Act, 1948, the Motor Transport Workers Act, 1961, the Contract Labour (Regulation and Abolition) Act, 1970.			15
IV	Code on Industrial Relations, 2020: Section-wise comparison between I.R. Code and earlier Acts. Main provisions and the amendments of the Industrial Disputes Act, 1947, the Trade Unions Act, 1926 and the Industrial Employment (Standing Orders) Act, 1946.			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. Labour Law reforms in India (2021); Jeet Singh Mann, National Law University Delhi 2. New Labour & Industrial Laws with draft Rules, (2024); Taxmann Publications (P.) Ltd. 3. Industrial Relations, Trade Union and Labour Legislation (2017), P.R.N. Sinha, Indu Bala Sinha and Seema Priyadarashini Shekhar, Pearson Publications. 4. Labour legislation in India, (2021); Dr. O. P. Gupta, Dr. Vijay Gupta, SBPD Publishing House 5. Handbook of Labour and Industrial Law (2023) -20th edition, P.L. Malik, EBC Publication. 6. Industrial Relations and Labour laws (2022); S.C. Srivastava, Sultan Chand and Company Ltd. 7. New Labour and Industrial Code (2024); Professionals, New Delhi 8. Handbook on Labour Codes (2024), NASSCOM
<p>Learning Outcomes (not more than 100 words)</p>	<ol style="list-style-type: none"> 1. The course will equip the students with the skill sets required by HR/IR professionals to effectively operate in the modern business world. 2. Understanding Labour Laws with managerial decision-making will be an advantage for the employment and management of workers in industrial establishments. 3. The students will be exposed to various IR situations and will learn extant laws that apply to a given set of contexts within the ecosystem of work. 4. The students will enhance their understanding of the functioning of Labour related departments of Government and Private sectors.



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Investment 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	-	04
	Hour of Teaching(Total)	60	-	60
Course Objectives (not more than 100 words)	<ol style="list-style-type: none"> 1. Provide overview fundamentals of investment management, including investment characteristics, objectives and principles. 2. Provide a guide to the measurement and analysis of the risk of financial and non-financial investments 3. Students will understand the characteristics of different financial assets such as bonds, and stocks, and how to buy and sell these assets in financial markets. 			
Course Content	The course content is 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	Investment and Types of Analysis: Investment- Meaning, Objectives, and Elements- Return, Risk, and Time; Nature, Scope, and Approaches to Investment analysis; Security, Return, and Risk Analysis, Measurement of Return and Risk; Types of Investment- Financial and Non-Financial Investment; Sources of financial information			15
II	Fundamental and Technical Analysis: Fundamental Analysis- Economic Analysis, Industry Analysis, and Company Analysis; Technical analysis- Various prices and volume indicators, indices, and moving average; Interpretation of various types of trends and indices			15
III	Valuation of Securities: Valuation of Securities- Bonds, Debentures, Preference shares, Convertible Securities, Equity Shares, Options, and Futures			15
IV	Efficient Market Hypothesis and Portfolio Selection: Market Efficiency- Types, Significance, and Testing of different forms of Market Efficiency; Portfolio Selection- Traditional and Modern approaches; Portfolio revision and appraisal			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. Investment Management, V.K. Bhalla, S. Chand Publications 2. Investment Analysis & Portfolio Management, P. Chandra, Tata McGraw-Hill 3. Investment Analysis and Portfolio Management, Prasanna Chandra, Mc Graw Hill 4. Investment Management: Security Analysis and Portfolio Management, S.K. Gupta and R.K. Sharma, Kalyani Publishers, Latest Edition: 2018. 5. A book on Investment Management by Preeti Singh, McGraw Hill Education, Latest Edition: 2017. 6. Investment Banking: Valuation, Leveraged Finance, and Mergers and Acquisitions, Joshua Pearl and Joshua Rosenbaum, Wiley, Latest Edition: 2021. 7. Investment Banking: A Guide to Underwriting and Advisory Services by Lawrence J. White, Published by Routledge, Latest Edition: 2020. 8. Investment Management, R.P. Rustagi, S,Chand, NewDelhi. 9. Investment Management, Yogesh Maheshwari, PHI Learning. 10. Security Analysis and Portfolio Management, Punithavathy Pandian, Vikas Publishing House Pvt Ltd
<p>Learning Outcomes (not more than100words)</p>	<p>After completing the programme the student will be able to:</p> <ul style="list-style-type: none"> • To enable the students, to acquire an understanding of the concept and meaning of investment, the investment process, and risk associated with investment decisions. • To know how to apply different valuation models to evaluate fixed-income securities, stocks, and how to use different derivative securities to manage their investment risks • To understand the benefit of diversification in holding a portfolio of assets and the importance of the market portfolio.



Head of the Department

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

Department of Commerce

Faculty of Commerce

Course Title	International 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"> 1. To understand the framework of international marketing. 2. To familiarize with the international marketing business environment and its impact on business decision making. 3. To acquaint oneself with international marketing mix decisions. 			
Course Content	The course content is 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 International Marketing : Nature and Significance of International Marketing. Benefits of International Marketing. Domestic Marketing Vs. International Marketing. International Marketing Task. Self-Reference Criterion and Ethnocentrism. Stages of International Marketing Involvement. Strategic Orientation. International Market Orientation – EPRG Framework. International Marketing Information System.	15		
II	International Marketing Business Environment : Cultural Dynamics of Global Markets – Elements of Culture, Cultural Knowledge, Cultural Values, Linguistic Barrier, Cultural Change. Business Concepts in Global Marketing – Diverse Business Customs, Business Adaptation, Business Ethics. Political Dynamics – Stability in Government Policies, Political Risks of Global Business, Assessing and Reducing Political risks. International Legal Environment – Bases of Legal System, International Dispute Resolution.	15		
III	International Products Decisions and Marketing Channels : International Market Segmentation and Targeting. Nature of Product. Product Mix Decisions. New Product Development for International Markets. Theory of International Product Life Cycle. Product Standardization Vs. Product Adaptation. Branding Decisions. Packaging Decisions. Channel of Distribution Structures. Distribution Patterns.	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

	Alternative Middleman Choices. Factors Affecting Choice of Channels. Locating, Selecting and Motivating Channel Members. International Physical Distribution.	
IV	International Pricing and Integrated Marketing Communication : Role of Price in International Marketing. Approaches to International Pricing. Price Escalation. Price Standardization. Factors Affecting International Pricing. Countertrade as a Pricing Tool. Dumping. Transfer Pricing Strategy. Concept and Importance of International Promotion. International Promotion Mix. International Advertising, Personal Selling, Sales Promotion, Publicity and Public Relations.	15
Texts / References	<ol style="list-style-type: none"> 1. Cateora, Philip R. John L. Graham : International Marketing (Tata McGraw-Hill) 2. Onkvisit, Sak & John J. Shaw : International Marketing : Analysis and Strategy (Pearson Education). 3. Albanm, Gerald, Eduih Duerr, and Jesper Strandshow : International Marketing and Export Management (Pearson Education). 4. Kotabe, M., Helsen, K. and Maheshwari, P.: International Marketing (Wiley) 5. Cherunilam, F.: International Marketing (Himalaya Publications) 6. Varshney & Bhattacharya: International Marketing Management (Sultan Chand & Sons) 7. Jain, S.C.: International Marketing Management (CBS Publishers). 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. Students will be able to distinguish between the Domestic and International Marketing. 2. Gain knowledge about the various nuances of the International Marketing Business Environment. 3. Understand the decision making process in selecting various International Marketing Mix decisions. 	



Head of the Department

BANARAS HINDU UNIVERSITY

(Detailed Syllabus of different Courses under NEP 2020)

Department of Commerce

Faculty of Commerce

Course Title	Organizational Behaviour			
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)	1. To develop an understanding of the individuals and groups behavior inside organizations. 2. To enhance the skills in understanding and appreciating individuals, interpersonal, and group processes for increased effectiveness both within and outside of organizations.			
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	Concept and Model of Organisational Behaviour: Meaning, Nature and Scope of Organizational Behaviour (OB), Evolution and Development of OB; Process and Models of Organizational Behaviour; Challenges and Opportunities of Organisational Behaviour, Contributing Disciplines to Organisational Behaviour.			1 5
II	Individual Behaviour: Personality: Meaning, Characteristics and Determinants of Personality, Stages in Development of Personality, Personality Traits, The Big Five Personality Dimensions. Perception: Meaning, Nature and Importance of Perception, Factors Influencing Perception, Perceptual Process, Perceptual Errors, Impression Management, Psychological Contract. Attitudes and Values: Meaning, Components and Types of Attitude, Functions of Attitude, Measurement of Attitude.			1 5
III	Group Behaviour: Transactional Analysis-Levels of Self Awareness; Ego States; LifePositions; Transactions; Stroking; Uses of T.A.; Meaning and Importance of Group Dynamics;			1 5

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

	Types of Group, Theories of Group Formation; Groups Vs. Teams; Group Development Stages. Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.	
IV	<p>Motivation and Leadership:</p> <p>Process of Motivation; Theories of Motivation: Need Hierarchy Theory, Theory X and Theory Y, Two-Factor Theory, Alderney's ERG Theory, McClelland's Learned Need Theory, Victor Rooms Expectancy Theory, Stacy Adams Equity Theory. Leadership: Concept; Leadership Styles; Theories of Leadership - Trait Theories, Behavioural Theories, Contingency and Situational Theories, Leader- Member Exchange (LMX) Theory; Managerial Grid: Likert's four Systems of Leadership; Transactional and Transformational Leadership.</p>	15
Texts / References	<ol style="list-style-type: none"> 1. Robbins, S. P/ Judge, T. A/ Sanghi, S., Organizational Behavior, Pearson Publication, 2022. 2. Aswathappa, K., Organizational Behaviour– Text and Problem, Himalaya Publication, 2017. 3. Pardeshi, P. C., Organizational Behaviour & Principles & Practice of Management, Nirali Publication 4. Rosy Joshi, Organizational Behavior, Kalyani Publications 5. S. S. Khanka, Organisational Behaviour, S.Chand, 2007. 6. Kinicki Kreitner, Organizational Behavior: Concepts, Skills, and Practices, Irwin Professional Pub. 7. Luthans Fred, Organisational Behaviour, Tata Mc Graw Hill, 2010. 8. Singh Kavita, Organisational Behaviour, Pearson, 2015. 9. Greenberg Jerald and Baron Robert A.: Behaviour in Organization Understanding and Managing Human side of work, Prentice Hall of India. 	
Learning Outcomes (not more than 100 words)	<ol style="list-style-type: none"> 1. After completion of the course, students will be able to: 2. Identify and define organizational behavior concepts. 3. Explain how individual differences—such as personalities, perceptions, and attitudes and values employee performance. 4. Analyse motivation and leadership styles and determine their effectiveness in employee situations. 5. Develop an understanding of group behaviour and group dynamics. 	



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Corporate Entrepreneurship			
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 enable students to understand the concept of Corporate Entrepreneurship and its finer strategic nuances of change and survival with profit. To enable students to understand the why of Corporate Entrepreneurship. To enable students to understand the Corporate Entrepreneurial Process. To enable students to understand the role of organizational culture in Corporate Entrepreneurship. 			
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 Corporate Entrepreneurship; Similarities and Difference between Entrepreneurship and Corporate Entrepreneurship; The Why of Corporate Entrepreneurship; Corporate Entrepreneurship Scenario in India. Corporate Entrepreneurial Process.			15
II	Change and Strategic Issues of Survival and Profit Changing Landscape of Business; Change and Forces of Change; Disruptive Change; Innovation and Shortening Product Lifecycle; Rising Competition; Integrating Entrepreneurship with Strategy- Technological Push and Marketing Pull Strategy; BCG Metrics; Gaining Competitive Advantage.			15
III	Developing Entrepreneurial Culture Organisational Culture; Types of Culture; Interrelationship Between Culture and Entrepreneurship; Developing Entrepreneurial Culture; Structuring an Entrepreneurial Organisation; Developing Intrapreneurial Team for Corporate Venturing.			15
IV	Strategy and Business Model Development Management Challenges; Resistance and Barriers to Developing an Entrepreneurial Structure; Strategic Planning; Identifying Core Competencies; Identifying Weaknesses and Growth Fetters; Developing Business Model; Corporate Venturing; Intrapreneurs; Developing Intrapreneurial Team; Facilitating Intrapreneurial Team; Corporate Turnaround and Transformation.			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. Corporate Entrepreneurship: Innovation and Strategy in Large Organizations, 2017, Paul Burns, Palgrave MacMillan; 3rd Ed. Edition, 2020. 2. Corporate Entrepreneurship- How to Create a Thriving Entrepreneurial Spirit Throughout Your Company, Robert D. Hisrich and Claudine Kearney, McGraw-Hill Companies. 3. Corporate Entrepreneurship Top Managers and New Business Creation, 2004, Vijay Sathe, Cambridge 4. Entrepreneurial Ecosystem Mechanisms (Foundations and Trends in Entrepreneurship), 2023, Bernd Wurth, Bernd Wurth, Erik Stam, Erik Stam, Ben Spiegel 5. Entrepreneurship in India (Routledge Studies in Entrepreneurship) 2021 Alexander Newman , Andrea North-Samardzic, , Madhura Bedarkar ,Routledge. 6. Entrepreneurship: Strategies and Resources; Marc J. Dollinger, Pearson Education.
<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. The takers of this course be able to understand the concept of Corporate Entrepreneurship and the need for it. 2. The takers of this course be able to have a better understanding of corporate entrepreneurial process and finer strategic nuances of change and survival with profit. 3. The takers of this course be able to understand the role of organizational culture in Corporate Entrepreneurship.



Head of the Department

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

Department of Commerce
Faculty of Commerce

Course Title	Innovation and Innovative Work Behaviour			
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 invention and innovation. To make students appreciate the link between innovation and entrepreneurship. To make students understand the why of innovation. To make students understand the critical issues of change, creativity, competition, and innovation. To make students understand the innovative work behaviour and innovative mindset. 			
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 Invention and Innovation; Innovation and Entrepreneurship; Tracing the History of Innovation; Why Innovation; Innovation, Intrapreneurship and Corporate Venturing.			15
II	Change, Creativity and Innovation Change; Identifying the Forces of Change; Implications of Change; Marketing Myopia; Changing Consumer Psychographics- Gen X to Gen Z; Creativity and Design Thinking; Innovation Process.			15
III	Competition Landscape and Strategic Issues Changing Landscape of Competition; Identifying the Driving Forces of Change in Competition; Developing a Competitive Position of Firms; Identifying the Strategic Move of Competitor Firms; Identifying the Key Success Factors.			15
IV	Innovative Work Behaviour: Concept of Innovative Work Behaviour; Making Organisation a Learning Organisation; Leading Organisation in Entrepreneurial Way; Developing Innovative Mindset of Employees.			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. Managing Innovation: Integrating Technological, Market and Organizational Change, 2005, Joe Tidd, John Bessant, Keith Pavitt, Wiley 2. Corporate Entrepreneurship: Innovation and Strategy in Large Organizations, 2017, Paul Burns, Palgrave MacMillan; 3rd Ed. Edition, 2020. 3. Corporate Entrepreneurship- How to Create a Thriving Entrepreneurial Spirit Throughout Your Company, Robert D. Hisrich and Claudine Kearney, McGraw-Hill Companies. 4. Corporate Entrepreneurship Top Managers and New Business Creation, 2004, Vijay Sathe, Cambridge 5. Innovation and Entrepreneurship; 2011, Peter F. Drucker, Elsevier 6. Entrepreneurship New Venture Creation, David H. Holt, 1999, PHI 7. Strategic Management, Gregory G Dess, Gerry McNamara, Allen B Eisner, and Seung-Hyun Lee, McGrawHill, 2021. 8. Entrepreneurship: Strategies and Resources; Marc J. Dollinger, Pearson Education.
<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. The takers of this course be able to understand the concept of invention and innovation with a better understanding of the link between innovation and entrepreneurship. 2. The takers of this course be able to better understand the why of innovation. 3. The takers of this course be able to understand the critical issues of change, creativity, competition, and innovation. 4. The takers of this course be able to understand the innovative work behaviour and innovative mindset.



Head of the Department