

**Shree Guru Gobind Singh Tricentenary University
Budhera, Gurgaon (Haryana)**



SYLLABI & SCHEME OF EXAMINATION

OF

Bachelor of Commerce (Honours)

For

1st to 6th Semester

w. e. f. 2018-19

**ORDINANCE
OF BACHELOR
OF COMMERCE
(HONS.)**

a. B.Com. (Hons) – (3 years, Six semesters)

The Bachelor of Commerce (Hons) is a three year full time credit based program spread over six semesters with classroom interaction. The Bachelor of Commerce (Hons) degree imparts in-depth business and management skills to the students. In today's competitive economy, a B.Com (Hons) course trains effective leaders and entrepreneurs of tomorrow, whether in India or abroad.

1. 3. Duration and intake capacity of the Courses:

The duration for each course will be as mentioned against each:

Sr. No.	Name of the Course	Duration	Intake Capacity (Per Year)
1.	Bachelor of Commerce (Hons.)	6 Semesters	60

Admission to the courses:

Admission to the courses mentioned at Clause 1 shall be made in accordance with the terms and conditions as prescribed in Chapter 2 of the First Ordinance of SGT University, Gurugram as amended from time to time.

4. Eligibility for admission:

For admission to the 1st Semester of the courses as mentioned at Clause 1, the candidate shall fulfill the following criteria:

- a) **Bachelor of Commerce (Hons.):** 10+2 with minimum 50% marks in Commerce (45% in case of SC/ST)

5. Schedule of admission and payment of fees:

The admission schedule, along with last date for submission of admission forms and payment of fees, shall be fixed by the Vice Chancellor from time to time.

6. Medium of Instructions:

The medium of instructions and examination shall be English for all the courses as mentioned at Clause 1.

7. Attendance requirements/Eligibility to appear in examination:

The student should fulfill the following criteria to be eligible for appearing in the End Term Semester Examination.

- a) He/She should bear a good moral character.
b) He/She should be on the rolls of the Faculty during the semester.
c) He/She should have 75% of attendance during the respective semester in each subject separately for Theory and Practical.
d) The deficiency in attendance, both in theory and practical may be condoned by the Dean of the faculty upto 5% only.
e) The deficiency in attendance may be further condoned by the Vice Chancellor in cases of exigencies/extreme circumstances.
f) The student, who fulfills the conditions laid down under (a) and (b) above for one or more subjects and not for the other(s), will be allowed to take examination only in such subject(s) in which he/she fulfills the conditions.

g) He/She should not be a defaulter in payment of any dues of the SGT University and no disciplinary action is pending against the student.

8. Exemption from attendance/shortage of attendance to be condoned:

The relaxation in shortage of attendance shall be given as per the following rules:

Sr. No.	Exemptible No. of lectures	Ground of exemption	Competent Authority
1.	All period of the day of Blood Donation	Voluntarily blood donation to the Blood Bank of needy patient	Dean of the Faculty
2.	All period of the day of examination	For appearing in the supplementary examinations (Theory/Practical/Viva – Voce)	
3.	10 days attendance during a semester	For participation in University or Inter-University/College Sports tournaments/Youth Festivals, Cultural Events, NCC/NSS Camps, University Educational Excursions, Mountaineering courses	

Provided:

- a) That he/she has obtained prior approval of the Dean of the Faculty.
- b) That credit may be given only for the days on which lectures were delivered or tutorials or practical work done during the period of participation in the aforesaid events.

9. Attendance shortage warning:

Attendance shortage warning will be displayed on the Faculty's Notice Board and/or University Website regularly.

10. Detained students:

If a student has less than 75% attendance in any subject/paper during the respective semester, as provided in Clauses 7 and 8, he/she will not be eligible for appearing in the End Term semester Examination in that particular subject/paper will be deemed as detained in that subject/paper. Such student will repeat the subject/paper along with the regular students of the subsequent batch to qualify/fulfill prescribed conditions to appear in the "Eng Term" examination of the subject/paper.

11. Submission of Examination Forms and payment of examination fee:

The Dean of the faculty shall submit the examination admission forms of those students who satisfy the eligibility criteria to appear in the examinations along with the prescribed examination fee to the Controller of Examinations as per schedule of examination circulated by the Controller of Examinations from time to time.

12. University Examinations:

(a) End Term Semester Examinations:

The examinations for Odd Semesters shall ordinarily be held in the month of December and for Even Semesters in the month of May/June.

(b) Fail/Re-appear candidates:

Fail/re-appear candidates of the Odd Semesters will take re-appear exams as an ex-student in the subsequent exams of the Odd Semesters. Similarly, for the Even Semesters, he/she will take re-appear exams in the subsequent exams of the Even Semester. However, a candidate appearing in the final semester (Regular) may appear simultaneously in his/her re-appear papers(s) of lower semesters.

(c) Improvement examinations:

After passing all the semesters, a student may appear as an ex-student for improvement of his CGPA for the following purpose:

- (i) Improvement of CGPA equal to 2nd division.
- (ii) Improvement of CGPA equal to 55% (aggregate of all the semesters)
- (iii) Improvement of CGPA equal to 1st division.

(aa): For improvement, only one chance for each semester will be given within a period of two years of initially passing of the final examination.

(ab): If a candidate appears for improvement and the status/nature of his/her final result does not improve, his/her improvement result will be declared "PRS" (Previous Result Stands).

(ac): The candidate shall be allowed to appear in the improvement examination(s) along with regular candidates as and when the course is offered.

No separate examination will be held for improvement of division/grade. In case of change of syllabi, the student shall have to appear for improvement in accordance with the changed syllabi of the concerned course applicable to the regular students of that exam.

13. Distribution of marks:

The distribution of marks shall be as prescribed in the Scheme of Examinations approved by the Board of Studies/Academic Council of the University.

14. Setting of Question Papers:

- a) The Dean of the Faculty shall supply the panel of internal and external examiners duly approved by the Board of Studies to the Controller of Examinations. The paper(s) will be set by the examiner(s) nominated by the Vice Chancellor from the panel of examiners. Internal question bank will also be created and submitted to the Controller of Examinations sticking to the domain of syllabus for use in regular and supplementary examination.
- b) The question paper will be moderated by committee who are proficient in the subject in the office of the Controller of Examinations. The moderation will be done to assure that no question is out of syllabus and there is no mistake in the question and the committee will amend/correct the paper accordingly.
- c) Papers of subsidiary subjects will be set and evaluated by the internal examiners.
- d) An examiner shall be allowed to set not more than three papers in a semester examination.
- e) The examiner(s) will set the question papers as per criteria laid down in the Scheme of Examinations as approved by the Board of Studies/Academic Council of the University.

15. Appointment of Examiners:

The examiners will be appointed as per the following guidelines with the approval of the Vice Chancellor.

- a) An internal/external examiner should be of the level of an Assistant Professor/Consultant/equivalent or above in the respective subject in a University/Institute/College/Hospitals with a minimum experience of 02 years.
- b) One external and one internal examiner will jointly conduct the practical examination.
- c) External examiners shall not be from the same University and should preferably be from outside the State/University.
- d) External examiners shall rotate at an interval of 2 years.

16. Evaluation process – theory, Practical, Project & Internal Assessment:

(a) Evaluation of Answer Books:

The answer books may be evaluated either by the paper setter or any other internal or external examiner to be nominated by the Controller of Examinations with the approval of the Vice Chancellor from the panel of examiners approved by the Board of Studies. Centralized Assessment Programme (CAP) may be adopted for evaluation of the answer papers at central area in the Examination Branch.

(b) Re-evaluation of Answer Books:

Re-evaluation/re-checking of any paper is allowed. The students can apply for re-evaluation/re-checking of any paper through the HoD/Dean of the Faculty within 10 days of the declaration of the result by paying prescribed fee.

(c) **Internal Assessment:**

- a) 40 marks in each written paper, excluding Training Report, Project Report and Viva-Voce, shall be assigned for Internal Assessment. This internal assessment will be done in the following manner:
 - (i) 5 Marks be allotted for attendance, (01 mark if the attendance is 76%-80%, 02 marks if the attendance is 81-85%, 03 marks if the attendance is 86-90%, 04 marks if the attendance is 91-95% and 05 marks if the attendance is 96-100%.
 - (ii) 20 Marks will be allotted for two mid semester tests. In each course, there will be two mid-semester tests which would be arranged by the concerned faculty.
 - (iii) 10 marks for Seminar, Presentation and
 - (iv) 05 marks for Assignment.
- b) The internal assessment awards of a re-appear student in any semester examination be carried forward to the next examination of the same semester provided that the candidate has obtained the pass marks in the internal assessment.
- c) The concerned teacher shall preserve records on the basis of which the internal assessment awards have been awarded and shall make the same available to the controller of examinations whenever required.
- d) The Dean shall forward the internal assessment to the Controller of the Examinations, at least two weeks before the commencement of the examinations of each semester.
- e) The internal assessment / training report/ project report/practical/viva voce award of a candidate who fails in any semester/paper (s) shall be carried forward to the next examination(s).

(d) **Practical Examinations:**

(i) **Appointment of Examiner :**

- The practical examinations shall be conducted by a Board of two examiners consisting of one internal and one external examiner to be nominated by the Vice Chancellor from the panel of examiners recommended by the Board of Studies.
- The distribution of marks in examination of the practical paper will be as per the criteria given below:

Experimental performance	:	60% marks
Viva-Voce	:	30% marks
Laboratory	:	10% marks

(ii) **Comprehensive Viva-Voce :**

The comprehensive Viva-Voce for project/dissertation shall be conducted by a board of two examiners consisting of one internal and one external examiner to be nominated by the Vice Chancellor from the panel of examiners recommended by the Board of Studies. Evaluation of the Project Report/Dissertation will be done by the External Examiner.

(e) **Evaluation of Project:**

(i) **Topic and appointment of Guide/Supervisor:**

Each student who opts for a Research Paper/Project report etc. will be assigned a teaching faculty as Guide/Supervisor from the faculty. Topic of the Research Paper/Project will be as approved by the Dean of the faculty on the recommendation of the teaching faculty/guide/supervisor.

(ii) **Evaluation/Viva-Voce:**

The student will submit the Project Report in the form of Dissertation on completion of the 4th Semester but before 15th May, failing which it will be acceptable only with late fee of Rs. 1000/- upto 30th May. It will be got evaluated in accordance with above mentioned clause 16 (d) (ii).

17. Criteria for promotion to Higher Semester:

The student shall be promoted to even semesters automatically without any condition of passing minimum number of papers. For promotion to 2nd to 3rd Semester or so, the student shall have to clear at least 50% papers of 1st and 2nd Semester taken together.

18. Credit Based Grading System:

Grading Method: Based on the performance, each student is awarded a final letter grade at the end of the semester, in each subject. The letter grades and the corresponding grade points are as follows:

Calculation of SGPA & CGPA
The Semester Grade Point Average (SGPA) is calculated as under:

Range of Percentage of Marks	Letter Grade	Grade Points	Range of Grade Point	Remarks (Classification of performance)
≥90	O	10	9-10	Outstanding
80-89	A ⁺	9	8<9	Excellent
70-79	A	8	7<8	1 st Div. with Distinction
60-69	B ⁺	7	6<7	1 st Division
50-59	B	6	5<6	2 nd Division
41-49	C	5	Above 4<5	3 rd Division
40	P	4	4	Pass
<40	F	0		Fail
	AB	0		Absent
	X	0	Debarred	A student who has been debarred from appearing in an examination either (i) as per recommendation of the subject teacher for unsatisfactory attendance or (ii) by the Institute as a measure of disciplinary action or (iii) for adopting malpractice at an examination, and consequently awarded a grade 'X', may reregister for the subject(s) after the term of the debarment expires, provided that other provisions of this regulation do not prevent him.

$$SGPA = \frac{\sum_{i=1}^n CE_i GP_i}{\sum_{i=1}^n CE_i}$$

Where CE_i is the number of credits offered in the i^{th} subject of a semester for which SGPA is to be calculated, GP_i is the corresponding grade point earned in the i^{th} subject and n is number of subjects in the semester.

The cumulative Grade Point Average (CGPA) is calculated as under:

$$CGPA = \frac{\sum_{j=1}^m SG_j NC_j}{\sum_{j=1}^m NC_j}$$

Where SG_j is SGPA earned in the j^{th} semester, NC_j is total credit allotted to the j^{th} semester and m is the number of semester till which CGPA is calculated.

The conversion from CGPA to equivalent percentage is calculated as under:

$$\text{Equivalent percentage marks} = \text{CGPA obtained} \times 10$$

Calculation of SGPA:

Subject Code	Total Credits	Credits Earned	Grade Point	CE*GP
101	4	4	8.8	35.2
102	4	4	7.2	28.8
103	3	3	8	24
104	3	3	8	24
105	3	3	9.4	28.2
106	3	3	7	21
107	3	3	6.5	19.5
Total	23	23	54.9	180.7

$$\text{SGPA} = \frac{180.7}{23} = 7.86$$

Calculation of CGPA:

Semester	Total Credits(NC)	SGPA(SG)	SG*NC
1 st	32	6.75	216
2 nd	30	7.5	225
3 rd	30	7.8	234
4 th	28	7.25	203
Total	120		878

$$\text{CGPA} = \frac{878}{120} = 7.32$$

19. Pass criteria and grading system:

The minimum percentage of marks to pass the examination will be 40% for B.Com(Pass), B.Com(Hons.), BBA (Analytics), BBA(General/Dual Specialization), BBA(HA), BA(Hons: Economics), MBA(Dual Specialization), MBA(HA), MA(Economics) in theory and practical examination separately (including internal assessment).

20. Declaration of results:

- a. As soon as possible, after the semester examinations are over, the Controller of Examinations shall publish the results of those students who had appeared in the examinations.
- b. Each successful student/the student placed in re-appear shall receive a copy of the Detailed Marks Certificate/Grade Card Sheet of each semester examinations.
- c. The student whose result is declared late without any fault on his/her part may attend the classes of higher semester provisionally at his/her own risk and responsibility, subject to his/her passing the concerned semester examination. In

case, the student fails to pass the concerned semester examination, he/she will be governed by the clause 16 & 17 of these regulations.

21. Grace marks:

Maximum 1% of total marks excluding internal assessment marks can be awarded to a student in one academic year.

22. Other provisions:

- a) Nothing in the Ordinance shall debar the University from amending the Ordinance and the same shall be applicable to all the students whether old or new.
- b) Any other provision not contained in the Ordinance shall be governed by the rules and regulations framed by the University from time to time.
- c) In case of any interpretation, the Vice Chancellor is empowered in this regard and his interpretation shall be the final.
- d) Notwithstanding the integrated nature of this course which is spread over more than one academic year, the Ordinance in force at the time a student joins the course shall hold good only for the examination held during or at the end of the academic year.

**SCHEME
OF
EXAMINATION**

Course Curriculum

B. COM. (HONS.)

Paper Code	Nomenclature	Internal	External	Total	Credits	Remarks	Year
FIRST SEMESTER							
06070103	Business Organization	40	60	100	3	Elective	2017, 2018
06070104	Introduction to Accounting	40	60	100	4	Elective	2017, 2018
06070106	Business Law – I	40	60	100	3	Elective	2017, 2018
06070108	English	40	60	100	3	Elective	2017, 2018
06070109	Business Economics	40	60	100	3	Elective	2017, 2018
06070111	Business Mathematics	40	60	100	4	Elective	2018
SECOND SEMESTER							
06070201	Financial Accounting for Business	40	60	100	4	Elective	2017, 2018
06070203	Business Statistics	40	60	100	4	Elective	2017, 2018
06070204	Business Management	40	60	100	3	Elective	2017, 2018
06070209	Business Communication	40	60	100	3	Elective	2017, 2018
06070210	Business & Industrial Laws	40	60	100	3	Elective	2017, 2018
06070211	Information Technology – I	40	60	100	4	Practical	2017, 2018
THIRD SEMESTER							
06070302	Corporate Accounting - I	40	60	100	4	Elective	2017, 2018
06070303	Cost Accounting	40	60	100	3	Elective	2017, 2018
06070304	Company Law – I	40	60	100	3	Elective	2017, 2018
06070309	Macro Economics	40	60	100	3	Elective	2017, 2018
06070310	Marketing Management	40	60	100	3	Elective	2017, 2018
06070311	Information Technology – II	40	60	100	4	Practical	2017, 2018
FOURTH SEMESTER							

06070401	Corporate Accounting – II	40	60	100	3	Elective	2017, 2018
06070402	Business Ethics	40	60	100	3	Elective	2017, 2018
06070403	Company Law - II	40	60	100	3	Elective	2017, 2018
06070405	Financial Institutions	40	60	100	3	Elective	2017, 2018
06070406	Auditing	40	60	100	3	Elective	2017, 2018
06070408	Banking Law & Operations	40	60	100	3	Elective	2017, 2018
FIFTH SEMESTER							
06070501	Financial Management	40	60	100	4	Elective	2017, 2018
06070502	Investment Analysis	40	60	100	4	Elective	2017, 2018
06070503	Indian Economy : Growth & Management	40	60	100	3	Elective	2017, 2018
06070505	Income Tax	40	60	100	4	Elective	2017, 2018
06070506	Insurance & Risk Management	40	60	100	3	Elective	2017, 2018
06070508	Human Resource Management	40	60	100	3	Elective	2017, 2018
06070509	Summer Internship Report	0	100	100	1	Practical	2018
SIXTH SEMESTER							
06070601	Accounting for Managers	40	60	100	4	Elective	2017, 2018
06070602	International Business	40	60	100	3	Elective	2017, 2018
06070608	E-Commerce	40	60	100	3	Elective	2017, 2018
06070609	Indirect Tax	40	60	100	4	Elective	2017, 2018
06070611	New Venture Planning	40	60	100	3	Elective	2017, 2018
06070612	Advertising & Sales Promotion	40	60	100	3	Elective	2018
06070613	Project Work - Viva Voce	0	100	100	1	Practical	2018

Semester-wise Credit Breakup

Bachelor of Commerce (Honours) curriculum consists of one hundred and thirty one credits. Equivalent number of credits for each subject is indicated in the “Semester Wise subject Description”. Semester-wise distribution of credit point is as follows:

Semester	No. of Subjects	No. of Credits
I	6	21
II	7	21
III	6	21
IV	7	23
V	6	22
VI	7	23
Total		131

SYLLABUS

**B.Com (Hons) First Semester
Language – English - 06070108**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To enhance listening-speaking skills

3. Syllabus:

Unit-I Listening Comprehension

- Speeches
- Interviews
- audio-video clippings followed by exercises

Unit-II Conversation Skills

- Greetings and Introducing oneself
- Framing questions and answers
- Role play
- Buying: asking details etc

Unit-III Reading Comprehension

- Simple narration and Stories
- Simple Passages
- Newspaper and articles clippings

Unit-IV Pronunciation

- Pronunciation
- Syllable and Stress

Unit-V Writing Comprehension

- Correct the sentences
- Note Making
- Letters
- Précis
- Paragraph
- Report

4. Suggested Readings

1. Spoken English with CD, Jayashree Balan, Tata McGraw Hill 2010
2. Fluency in English-II, Department of English, Delhi University, Oxford University Press
3. Murphy's English Grammar with CD, Murphy, Cambridge University Press
4. English Vocabulary in Use (Advanced), Michael McCarthy and Felicity, CUP
5. Learning Spoken English by Lynn Lundquist-ASIN: B0094XNOPW
6. Essential English Grammar: A Self-Study Reference and Practice Book for Elementary

**B. Com (Hons.) First Semester
Introduction to Accounting (06070104)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: This course seeks to enable the students to gain understanding of accounting standards, process of creating book of accounts for businesses and their interpretation for decision making

3. Syllabus

Unit-I

Theoretical Framework: Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting information. Branches, functions, advantages and limitations of accounting. Basis of accounting; cash basis and accrual basis. Accounting principles. Accounting Standards: concept, benefits, procedure for issuing accounting standards in India. Salient feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards.

Unit-II

Accounting Process and Subsidiary Books: From recording of business transactions to preparation of trial balance (an overview only). Journal, Ledger, Cash Book and other subsidiary books.

Unit-III

Business Income: Measurement of business income-Net income: The accounting period, The continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets - change of method. Salient features of Accounting Standard (AS): 6 (ICAI)

Unit-IV:

Final accounts with adjustments. Capital and revenue expenditures and receipts: general introduction only Preparation of financial statements:

- (a) of non-corporate business entities from a trial balance;
- (b) of not-for-profit organizations;

4. Suggested Readings :

1. Ghosh, T. P. *Accounting Standards and Corporate Accounting Practices*. New Delhi: Taxmann Allied Services (P) Ltd.
2. Gupta R.L. and Radha Swami M., *Financial Accounting*, Sultan Chand and Sons., New Delhi.
3. Monga J.R., Ahuja Girish and Sehgal Ashok. *Financial Accounting*, Mayur Paper Back, Noida.
4. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts*, S. Chand and Company, New Delhi.

**B. Com (Hons.) First Semester
Business Organisation (06070103)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: This course seeks to enable the students to gain understanding of setting up of business enterprise, various trends in business environment and strategy formulation to cope the challenges.

3. Syllabus

Unit-I

Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of Globalization, Liberalization and Privatization. Multinational corporations and Indian transnational Enterprises.

Unit-II

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.

Unit-III

Functional aspects of business-I: Administrative: Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.

Unit-IV

Functional Aspect of business-II: Marketing: marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions, Finance: Money and banking, financial management and securities markets, risk management and insurance, Human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation).

4. Suggested Readings:

1. Griffin, Ricky W ;Organizational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western Faculty Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour:
4. Utilizing Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheeol T. Matheson: Organisational Behaviour and Management, Tata McGraw- New Delhi.Hill

**B. Com (Hons.) First Semester
Business Economics (06070109)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective:

This course is designed to expose the students to the basic principles of microeconomic theory and application of these concepts in business decision making.

3. Syllabus:

Unit-I

Basic problems of an economy. Demand and Supply functions – an introductory view of price formation. Elasticity of Demand: concept, types, determination & utility in economics decision making; elasticity of supply,

Theories of demand: The classical utility approach, Indifference Curves Approach, Consumer's surplus.

Unit - II

Production with one variable input, Total, Average and Marginal Product, Law of Diminishing Marginal Returns. Production function with two variable inputs: Isoquant curves, iso-cost line, producer's equilibrium. Economic region of production. Economies of scale. Expansion path. Economies of scope.

Short-run Total, Average and Marginal Cost. Short-Run Cost Curves and their relationships, Long-Run Average and Marginal Cost Curves.

Unit-III

Concept of Total, Average and Marginal Revenue; Nature of Revenue Curves in Various Markets and their Curves; Relationship between Average and Marginal Revenue Curves in different Market Situations

Price determination under different market situations – perfect competition, monopoly, monopolistic competition and oligopoly.

Unit- IV

Factor Market: Marginal productivity theory of distribution. Determination of rent; quasi rent; alternative theories of interest and wages.

4. Suggested Readings:

1. Dwivedi, D.N., *Economic Theory and Applications*. Pearson Publications.
2. Ahuja, H.L., *Business Economics*, S. Chand & Sons
3. Petersen, Craig H., W. Chris Lewis and Sudhir K. Jain, *Managerial Economics*, Pearson Education, Delhi
4. Keat, Paul G. and Philip K.Y. Young, *Managerial Economics, Economic tools for Today's Decision Makers*, Pearson Education, Delhi.
5. Roy, U. *Managerial Economics*, Asian Book Private Ltd., New Delhi.
6. Varshney, R.L. & Maheshwari, K.L., *Managerial Economics*, Sultan Chand & Sons.
7. Trivedi, M.L., *Managerial Economics*, Tata Mcgraw Hill.

**B. Com (Hons.) First Semester
Business Law-I (06070106)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: This course seeks to enable the students to gain understanding of basic legal terminologies and various rights and duties of an individual under various types of contracts.

3. Syllabus

Unit- 1

The Indian Contract Act 1872: Contract – meaning, Characteristics and Kind of contracts, Essentials of valid contract, Proposal, Acceptance and Revocation. Contractual capacity of parties, free consent of parties. Lawful consideration and object. Agreement expressly declared as void.

Unit- II

Performance and Discharge of contract. Implied, Quasi or Constructive contracts. Breach of contract. Contract of Indemnity and guarantee. Contract of bailment.

Unit-III

Indian Partnership Act 1932: Nature of Partnership firm, Relations of partners to third parties, Duties and rights of partners, Minor as a partner, Registration of firms.

Limited Liability Partnership Act, 2008: Introduction, Features, Governance, Formation and Incorporation, Partners and their relations in LLP, Conversion to LLP, Winding up and Dissolution of LLP.

Unit-IV

Sale of Goods Act 1930: Contract of Sale, Condition and Warranties, Transfer of Property or Ownership, Performance of the Contract – Delivery and Payment, Unpaid Seller and Suits for breach of Contract.

4. Suggested Readings:

1. Sharma, A., *Business Regulatory Framework*, V.K. Publications.
2. Kapoor, N.D., *Business Law*. Sultan Chand & Co., New Delhi.
3. Kuchhal, M.C., *Business Laws*, Sultan Chand & Co., New Delhi.

**B. Com (Hons.) First Semester
Business Mathematics 06070111**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: This course seeks to enable the students to gain understanding of basic mathematical operations in order to help them to run their business successfully.

Unit– 1

Set theory and its real life practical applications, Series and Sequence: Arithmetic Progression (A.P.), Geometric Progression (G.P.), and Harmonic Progression (H.P.) with simple practical applications in real life business environment.

Unit–2

Matrices: definition; types of matrices; algebra of matrices, adjoint of a matrix, Inversion of matrices, elementary row operations; solution of a system of linear equations having unique solution and involving not more than three variables using matrix method, Determinants: solution of Linear simultaneous equations using Cramer's Rule, Real life applications of matrices and determinants

Unit – 3

Permutations and Combinations, Probability and Probability distribution: concepts of basic probability, including conditional probability, Bayes' Formula and the notion of independence of two or more events, Poisson, Binomial, and Normal Probability distribution, simple real life business applications of probability

Unit–4

Real number systems, constants and variables, functions; Graphical representations of functions, limits and continuity of functions, Derivations of simple algebraic functions and application of derivatives in Economic and Commerce, Maximum and Minimum, Integration as anti derivative process; Standard forms; Integration by substitution, Definite integration and its real life applications- consumer's and producer's surplus

Books:

- 1) Allen, RGD: Basic Mathematics: Macmillan, New Delhi.
- 2) Dowling, E.T. Mathematics for Economics: Schaum Series, McGraw Hill, London.
- 3) Vohra, N.D.: Quantitative Techniques in Management: Tata McGraw Hill, New Delhi.
- 4) Soni, R.S.: Business Mathematics: Pitamber Publishing House, Delhi
- 5) Bhardwaj, R.S.: Mathematics for Economics and Business, Excel Books
- 6) Sancheti, D.C. and Kapoor, V.K. : Business Mathematics, Sultan Chand & Sons (P) Ltd, New Dehli

**B. Com (Hons.) Second Semester
Business Communication (06070209)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To acquaint the students with fundamentals of communication, help them honing oral, written and nonverbal communication skills and to transform their communication abilities

3. Syllabus

Unit-I

Basics of Communication: Nature, process, type and forms. Seven C's of Effective Communication, Barriers to Communication: Linguistic, psychological, interpersonal, cultural, organizational etc.

Unit-II

Letter Writing, presentation, inviting and sending quotations, and social correspondence, , Office Memos, Notices, Agenda, Minutes of Meetings, Report Writing, types of business reports, structure of reports.

Unit-III

E-Correspondence, Viewing and Reviewing of Books and Forms of Writing (C.V. and Job Application).

Unit-IV

Applied Grammar – Structure of Sentences, Importance of Vocabulary, Antonym & Synonyms, Homophones Writing Bibliography/ Citations/References, Brochures, Spoken English, Presentation of Plans, Speech, Preparation, Mode of Delivery of presentations; Addressing the Audience.

4. Suggested Readings:

1. Kaul, Asha, *Business Communication*, PHI, New Delhi
2. Kaul, Asha, *Effective Business Communication*, PHI, New Delhi
3. Chaturvedi, P.D., and Mukesh Chaturvedi, *Business Communication* , Pearson Education
4. McGrath, E.H., *Basic Managerial Skills for All*, PHI, New Delhi
5. Rai, U., & Rai, S. M. (2015). *Business communication*. Himalaya Publishing House.
6. Verma, S (2014). *Business Communication: Essential strategies for 21st Century Managers*
7. Konera, Arun, *Professional Communication*, Tata McGraw Hill, New Delhi.

B. Com (Hons.) Second Semester

Financial Accounting for Business (06070201)

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this course is to acquaint the students regarding various accounting concepts and its applications in managerial decision making

3. Syllabus

Unit-I

Accounting for Hire Purchases and Leases Hire Purchase System and Instalment Payment System. Lease accounting (with accounting standard-19)

Unit-II

Accounting for Inland and Foreign Branches Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system- Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet. Department accounts.

Unit-III

Partnership Accounts Partnership: meaning, characteristics, treatment of goodwill, revaluation of assets and liabilities and adjustment of capital in case of admission, retirement and death of a partner. Dissolution of partnership firm, insolvency of partners (including Garner V/s Murrey Rule), gradual realization of assets and piecemeal distribution.

Unit-IV

Royalty Accounts and Voyage Accounts.

4. Suggested Readings:

1. Gupta, R.L. and Radha Swami, M., *Financial Accounting*, Sultan Chand and Sons., New Delhi.
2. Monga J.R., Ahuja, Girish and Sehgal, Ashok, *Financial Accounting*, Mayur Paper Back, Noida.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C., *Advanced Accounts*, S. Chand and Company, New Delhi.
4. Goel, D.K., *Financial Accounting*, Arya Publications, New Delhi.

**B. Com (Hons.) Second Semester
Business Management (06070204)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this course is to expose the students to basic concepts of management and to enable them to gain appreciation for emerging ideas, techniques, procedures and practices in the field of management.

3. Syllabus

Unit-I

Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management.

Unit-II

Process of Managing: Planning: Corporate Strategy – Environmental analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external Decision-making – Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision support system

Unit-III

Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, Management in Action: Motivation – Concept and Theories; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership.

Unit-IV

Communication – Formal and Informal Networks, Barriers and Principles Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and Financial Measures (Economic Value added and Market Value added), Behavioural aspect of Management Control. Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance.

4. Suggested Readings:

1. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd., Rajouri Gardn, New Delhi.
2. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.
3. P. Subha Rao–Management & Organisational Behaviour,Himlya Publishing House.
4. Harold Koontz & Heinz Wehrich, Essentials of Management, Tata Mcgraw Hill.
5. Stephen F.Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd

**B. Com (Hons.) Second Semester
Business Statistics (06070203)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: This course seeks to enable the students to gain understanding of statistical tools and techniques which are applicable to business.

3. Syllabus

Unit – I

Classification and Tabulation of Primary and Secondary data. Presentation of data.-Graphical and diagrammatic presentation, Mean, Median and Mode.

Unit-II

Range, Inter Quartile Range, Quartile Deviation, Mean Deviation and Standard Deviation, Coefficient of variation, Lorenz Curve. Skewness and its Measures. Index numbers.

Unit – III

Correlation Analysis, correlation coefficient. Scatter diagram. Regression lines and equations, Regression coefficients, Method of least squares.

Unit - IV

Probability as a concept. Addition and multiplication laws of probability. Expectation. Probability distributions: Binomial, Poisson, Normal.

4. Suggested Readings:

1. Gupta, S. P. *Statistical Methods*, S.Chand & Co., New Delhi.
2. Elhance, D. N., Elhance, V., Aggarwal, B. M. *Fundamentals of Statistics*, Kitab Mahal.
3. Aggarwal, N. P. *Quantitative Techniques*, Ramesh Book Depot., Jaipur.
4. Hooda, R. P. *Statistics for Business and Economics*, Mcmillan India Ltd., New Delhi

**B. Com (Hons.) Second Semester
Business and Industrial Law (06070210)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The course is designed to provide an understanding of legal processes involved in management of an organization. The main focus is on understanding basic laws affecting the operation of a Business Enterprise

3. Syllabus

Unit-I

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

The Foreign Exchange Management Act: Object and definitions, regulation and management, Current and Capital A/C transactions; Export of goods and services; Authorised persons; Contravention and penalties; Adjudication and appeal; Chairperson and other miscellaneous provisions.

Unit-II

Information Technology Act, 2000: Definitions, digital signature, electronic governance, certifying authorities, controller, licence, subscriber, penalties and adjudications. Offences and punishments. National Nodal Agency and other miscellaneous provisions.

Unit-III

Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act-their powers, duties etc. Adjudication Machinery- Powers, duties etc. Strikes and lockout; Layoff and Retrenchment.

Unit-IV

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages.

4. Suggested Readings:

1. Kuchhal, M.C., *Business Laws*, Sultan Chand & Co., New Delhi.
2. Khergamwala, J.S., *The Negotiable Instrument Acts*, N.M. Tripathi, Bombay
3. Ramaiyam, A., *Guide to the Companies Act*, Wadhwa, Nagpur
4. Shah, S.M., *Business Law for Managers*, Sultan Chand, New Delhi
5. Tulisian P.C., *Busienss Law*, TMH, New Delhi

**B. Com (Hons.) Second Semester
Information Technology I (06070211)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this course is to acquaint the students with basic concepts of computer and its application in various tasks of business and organisation.

3. Syllabus

Unit-I

Computer: Meaning, Characteristics, Advantages, Limitations, Types, Applications, Data Representation, Hardware, Firmware, Live-ware, Software: Relationship between hardware and software, System software: Operating system, Translators, Interpreter, Compiler, Assemblers, Linkers. Overview of operating system, Functions of operating system. Application software: General Purpose, Packaged Software and tailor made software.

Unit-II

Information Systems: Meaning, Types and Need of an efficient Information system, Information requirement for Planning, Coordination, and control for various levels in Business and Industry. Basic of data arrangement and access. Traditional file environment, Identification of relevant data, Evaluation of Database Technology, Databases: The Modern approach. Introduction to MS Access: Creating a database, Creating a Table, Database Objects, Components of a report, Designing Queries and reports, Relationship.

Unit-III

Net works: LAN, WAN. Wireless Network, Networking: Meaning, Features and Importance. Communication devices such as Modem, Internet: Meaning, Growth, Owner of Internet, Anatomy of Internet, Basic Internet Terminology, Net Etiquette, World Wide Web, Internet Protocols, Usage of Internet to society, Search Engines. Introduction to MS Word: Features of MS Word, Components of word document window, Creating and Printing a document, Formatting text and document, Mail Merge, Macro, Export and Import file, working with auto shapes, Adding pictures to a work document.

Unit-IV

Computer based Information System: Introduction to Accounting Information System(AIS), Management Information system, Decision support System: Knowledge Based Information System: Expert system, Office automation System (OAS)- virtual office, Executive Information system, Marketing Information System, Manufacturing Information Systems, Financial Information System and Human Resource Information.

Introduction to MS Excel: Features of Excel, Creating a table, Formatting worksheet, Types of graph, Excel functions, Printing a worksheet, Managing and Organizing data: Concept, applications, Advantages and Limitations with regard to Word Processor, Spread Sheet and Database.

4. Suggested Readings:

1. Introduction to Information Technology, ITL Pearson Education, Delhi.
2. Introduction to Information Systems, Alexis Leon.
3. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
4. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.
6. Ullman, J.O. Principles of Database Systems, Galgotia Publications, New Delhi.

**B. Com (Hons.) Third Semester
Macro Economics (06070309)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The students in the previous year have been exposed to the basic business economics including policy measures like taxes and subsidies and also various pricing techniques. It is the objective of this paper to take the process forward and make use of the concepts learnt to analyze macroeconomic issues and indicators. The students will also be exposed to various macroeconomic concepts and theories of economic growth and development and their measurement also in order to have deeper understanding of economic processes.

3. Syllabus:

Unit-I

Basic Concepts: Micro Vs. Macroeconomics, Variables: Real and Nominal; Induced and Autonomous; Lagged and Un-lagged; Ex-ante and Ex-post; Model and Equations; Equality & identity; Stock and Flow; Static, Equilibrium and Disequilibrium.

National Income: - Concepts and Measurement.

Unit-II

Say's Law of Markets and the classical theory of Employment.

Keynesian Theory of employment; Effective demand; consumption function and its determinants. Investment; induced and autonomous investment, Marginal efficiency of capital and Investment

Unit-III

Investment multiplier, Investment Theory of Accelerator, Trade cycle theories: Samuelson and Hicks, control of trade cycles.

Unit-IV

Economic growth and Development, Determinants and Measurement of development; Vicious circle of poverty

. Suggested Readings:

1. Dornbusch, Fischer and Startz, *Macroeconomics*, McGraw Hill.
2. N. Gregory Mankiw. *Macroeconomics*, Worth Publishers.
3. Olivier Blanchard, *Macroeconomics*, Pearson Education, Inc..
4. Richard T. Froyen, *Macroeconomics*, Pearson Education Asia.
5. Chopra, P. N., *Macro Economics*, Kalyani Publication
6. Lekhi, R.K., *Macro Economics Theory*, Kalyani Publication
7. Jain, T. R. & Khanna, O.P., *Macro Economics*, V. K. Global Publication

**B Com (Hons.) Third Semester
Corporate Accounting-I (06070302)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	40	End Term Marks: 60	

2. Objective: To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

3. Syllabus

Unit –I

Share Capital: Meaning, types, Accounting treatment of issue, forfeiture and reissue of Share, Buy-back of equity shares, Redemption of preference share, Issue of Bonus Share.

Unit-II

Debenture: Meaning, Types, Difference between Share and Debenture, Issue of Debentures, Redemption of Debentures- Concept and conditions, Methods of Redemption of Debenture.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinants, Main Methods of Valuation of Goodwill. Valuation of Shares: Meaning, objectives, determinants and main methods.

Unit-IV

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration) and Accounting Standards.

4. Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C., *Advance Accounts*, S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M., *Company Accounts*, Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and Sehgal Ashok, *Financial Accounting*, Mayur paper backs, Noida
4. Goel, D.K., *Corporate Accounting*, Arya Publications, New Delhi

**B. Com (Hons.) Third Semester
Cost Accounting (06070303)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

3. Syllabus

Unit-I

Introduction to Cost Accounting : Concept, Objective, advantages, limitation of cost accounting. Difference between cost accounting and financial accounting. Cost unit and Cost center. Elements of cost. Preparation of cost sheet

Unit-II

Material Cost Control : Concept of Material Cost. Meaning and objectives of material control, fixation of inventory levels- Reorder level, EOQ, Minimum level, Maximum level, Danger level and Methods of Valuing Material Issues.

Labour Cost Control : Meaning and Computation of Labour cost. Concept ,objectives and importance of labour cost control. Treatment and Control of Labour Turnover, Idle Time, Overtime.

Unit-III

Overheads : Concept of Overheads. Classification: Functional Analysis (Factory, Administration, Selling and Distribution), Behavioural Analysis (Fixed, Variable and Semi-Variable), Collection, Allocation and Apportionment and Absorption of Overheads.

Unit-IV

Costing Systems : Process Costing ; Meaning , Features, Normal and Abnormal Loss / Gains. Standard Costing ; Various types of standard, Setting of standards, Basic concepts of material and labour variance analysis.

Note:-Simple Practical problems based on Material and labour variances excluding sub variance case and overhead variances.

4. Suggested Readings :

1. Jain & Narang, Advanced Cost Accounting, Kalyani Publishers, New Delhi.
2. Mittal, S.N. Cost Accounting
3. Bhar, B.K., Cost Accounting
4. Prasad, N.K., Principles and Practice of Cost Accounting.
5. Ashish K Bhattacharya, Cost Accounting Practices & Polices.

**B. Com (Hons.) Third Semester
Company Law- I (06070304)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law

3. Syllabus

Unit-I

Concept of corporate body; Features, types and advantages of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation, promotion and incorporation of company.

Unit-II

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit-III

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences. Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock.

Borrowing: Lawful and ultra-vires borrowing. Methods of borrowing; Charges: Fixed and floating. Public deposit.

Unit-IV

Dividend: Determinants, sources, declaration and payment of dividends, dividends and the auditor. Unpaid and unclaimed dividend. Interim dividend. Investor education and protection fund.

Shareholder & Members: Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

4. Suggested Readings:

1. Kuchal M.C., *Modern Indian Company Law*, Shri Mahavir Books, Noida.
2. Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act*. Sultan Chand and Sons.
3. Singh A., *Company Law*, Eastern Book Company, Lucknow.

**B. Com (Hons.) Third Semester
Marketing Management (06070310)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

3. Syllabus

Unit -I

Marketing: Meaning, evolution, features and theories. Difference between marketing and selling, Marketing Mix, Marketing process, Marketing environment.

Unit -II

Determinants of consumer behaviour, consumer purchase decision process; market segmentation—concept, importance and bases, Target marketing, Differentiation and positioning, Product differentiation v. market segmentation.

Unit -III

Product and Product line decisions; Branding, Packaging and Labelling decisions, Product life cycle, New Product Development; Pricing decisions; Pricing policies and strategies.

Unit -IV

Marketing Channels, Retailing, Wholesaling, Warehousing and Physical distribution, Conceptual introduction to supply chain management, conceptual introduction to customer relationship marketing; Promotion Mix and factors affecting promotion mix. Types of Marketing which includes Tele Marketing, E-Marketing- service Marketing, Rural Marketing- features and importance, suggestion for improvement of Rural Marketing, Social responsibility and ethics in marketing.

4. Suggested Readings:

1. Kotler, Keller, and Jha, *Marketing Management*, Pearson Educaion.
2. Zikmund and D'Amico, *Marketing*, Thomson Learning
3. Kumar, A. & Meenakshi, *Marketing Management*, Vikas Publishing House.
4. Rajan, S. *Marketing Management*, Mc Graw Hill
5. Chhabra and Grover: *Marketing Management*, Dhanpat Rai

**B. Com (Hons) Third Semester
Information Technology II (06070311)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objectives: To provide computer skills and knowledge for commerce students and to enhance the students' understanding of usefulness of information technology tools for business operations.

3. Syllabus

Unit-I

Essentials of Computers: Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle, Methods of data processing, Application of Electronic data processing. Memory and Mass Storage Devices: Introduction of Memory System, Types of Memory: Primary and Secondary Memory, RAM and ROM, Types of Secondary Storage Devices; Software Concepts: Types of Software and their role, System Languages and Translators, Functions and Types an Operating System.

Unit-II

Data Communications: Basic elements of a Communication System, Forms of Data Transmission, Data transmission speed, Modes of Data Transmission: Analog and Digital data transmissions, Data Transmission Media; Wire Cables, Microwave, Fiber-optics, Communication Satellites. Emerging Trends in IT: Electronic Commerce(E-Commerce), Types of E-Commerce, Advantages and Disadvantages of E-commerce, Application of E-commerce, process in e-commerce, Types of an Electronic Payment System, Security issues in E-commerce, Security Schemes; Electronic data Interchange (EDI); Mobile communication, Bluetooth Communication, Infrared communication, Smart Card.

Unit-III

Computer Networks: Introduction to Computer Network, Types of Network; Local Area Network, Wide Area Network, Types of Public and Private Network, Network Topology; Internet and its Application, History of Internet, Benefits of Internet, ISP, Internet Accounts, Internet Addressing, Information Technology: Impact of IT on Business environment; Applications of IT. Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

Unit-IV

Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Working with different views, working with graphics in Power Point, Sound effects and Animations effects, Printing in Power-point. Introduction to Accounting Packages-Tally: Features of Tally, Preparation of Vouchers, Salary statement, Maintaining of Inventory records, Maintenance of Accounting Books and final Accounts, Generating and Printing reports.

4. Suggested Readings:

1. Introduction to Essential Tools, Dr. Sushila Madan,
2. Introduction to Information Systems, ALEXIS LEON
3. Introduction to Information Technology, ITL Pearson education, Delhi.

B. Com (Hons.) Fourth Semester
Banking Law and Operations (06070408)

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective is to familiarize the students with the law and operations of Banking.

3. Syllabus

Unit-I

Evolution of Banking and its history in India; Bank, Banking and Bank Regulation; Structure and function of Banking Institutions—The different types of Banks viz. Central Bank, Commercial Bank, Co-operative Banks, Specialized Banks, Regional Rural Banks (RRBs), NABARD, Financial Institutions and their respective functions – An Overview. Commercial banks: Structure and function. v. Systems of Banking: Unit banking, branch banking, group banking and chain banking.

Unit - II

Negotiable Instrument Act, 1881: Meaning & Definition, Features, Kinds of Negotiable Instruments: Meaning, Definition & Features of Promissory Notes, Bills of Exchange; Cheques: Crossing of Cheques, Types of Crossing. Endorsement. Dishonour, Noting and Protest. Holder, Holder for value, Holder in due course. Special privileges of Holder in due course. Payment in due course.

Unit -III

Banking Operations:

Deposits: Banker - Customer relations, Know Your Customer (KYC) guidelines, Different deposit products, services rendered by banks, Mandate and power of attorney. Banker's lien – right of set off, garnishee order, income tax attachment order etc.

Loan and Advances: Utility of loans and advances, types of loans: Secured and unsecured, demand loan, term loan, cash credit, overdraft, student loan, auto loan, personal loan, business loan and consolidated loans.

Unit –IV

Customers and Account Holders: Types of Customers and Account Holders - Procedure and Practice in opening and operating accounts of different customers including Minors - Meaning & Operations of Joint Account Holders, Partnership Firms, Joint Stock companies, Executors and Trustees, Clubs and Associations and Joint Hindu Undivided Family. New technology in Banking – E-services – Debit and Credit cards. Internet Banking, ATM, Electronic Fund Transfer, MICR, RTGS, NEFT, DEMAT.

4. Suggested Readings:

1. Gordon & Natarajan. *Banking Theory Law and Practice*, HPH
2. Srivastava, S. P., *Banking Theory & Practice*, Anmol Publications
3. M. Prakhas & Bhargabhi, R. *Banking law & Operation*, Vision Book House.

4. Tanna M.L. *Banking Law and Practice in India*, Indian Law House
5. Venkataramana, K. *Banking Operations*, SHBP.
6. Maheshwari. S.N., *Banking Law and Practice*, Vikas Publication
7. Shekar. K.C., *Banking Theory Law and Practice*, Vikas Publication.

**B. Com (Hons.) Fourth Semester
Corporate Accounting-II (06070401)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

3. Syllabus

Unit-I

Accounts of Banking Companies- Concept, and Accounting Procedure.
Underwriting of shares and debentures.

Unit-II

(Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India.

Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

Unit-III

Cash Flow Statements: Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3(Revised) issued by the Institute of Chartered Accountants of India. (only indirect method), Limitations of cash flow statement.

Unit-IV

Financial Statements Analysis: Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations - Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assests (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

4. Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C., *Advance Accounts*, S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M., *Company Accounts*, Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and Sehgal Ashok, *Financial Accounting*, Mayur paper backs, Noida
4. Goel, D.K., *Corporate Accounting*, Arya Publications, New Delhi

**B. Com (Hons.) Fourth Semester
Business Ethics (06070402)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of the course is to provide knowledge to the students about various ethical practices which are to be adopted and various corporate failures as a result of poor ethical practices.

3. Syllabus

UNIT-I

Business ethics: Introduction: Meaning of ethics, Types of business ethics, issues, why ethical problems occur in business, Ethical dilemmas in business, Ethical principles in business: Utilitarianism: weighing social cost and benefits, Rights and duties Justice and fairness, Ethical decision making-personal and professional moral development and moral reasoning Computer ethics and business: Computer crime, Computers and corporate responsibility, Computer and privacy Professional ethics: Ethics in international business

UNIT-II

Corporate governance: concept, need to improve corporate governance standards, Features of good governance, corporate governance abuses, Role played by regulators to improve corporate governance. Different Approaches to Corporate Governance, Leadership and Corporate Governance, Different models of Corporate Governance, Landmarks of Corporate Governance, Rights and Privileges of shareholders, Investor's Problem and protection, Corporate Governance and Other Stakeholders, Corporate governance rating- need, importance, process, parameters

UNIT-III

Moral issues in business: Importance of moral issues and reasoning, Principles of moral reasoning, Quality of work life, implications of moral issues in different functional areas of business like finance, HR and marketing. Whistle blowing: Kinds of whistle blowing, Blowing as morally prohibited, Whistle blowing as morally permitted, Whistle blowing as morally required, precluding the need for whistle blowing, insider trading: Trade secrets, corporate disclosure. Discrimination, affirmative action

Unit-IV

Corporate social responsibility: Meaning, Evolution of corporate social responsibility, Limits of corporate social responsibility, Voluntary responsibility Vs. Legal requirements, Profit maximization vs. social responsibility Socially Responsive Management: Strategies of response, formulating socially responsive strategies Implementing social responsiveness, Conceptual framework of social responsibilities of business, Financial incentives for social responsibility, Role of self regulation in discharge of social responsibility.

4. Suggested Readings:

1. Sharma, F.C. *Business Values & Ethics*. Shree Mahavir Book Depot, NaiSarak, New Delhi.
2. Murthy, C.S.V. *Business Ethics*. Himalya Publishing House.
3. Parkashan, S. *Managerial Ethics*. Rajat Publications.
4. Dave, C.L. *Social Accounting*. Renuka Publishers, Jodhpur.
5. A.C. Fernando-*Business Ethics*, Prentice Hall, Latest Edition. Andrew Crane and Dark Matter
6. *Business Ethics*, Oxford Publications. Adrain Davies
7. *Best Practices in Corporate Governance* (Gower), Latest Edition. A.C. Fernando
8. *Corporate Governance –Principles , Policies, and Practices* (Pearson Education).

**B. Com (Hons.) Fourth Semester
Company Law –II (06070403)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

3. Syllabus

Unit-I

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, agenda and minutes. Resolution: meaning and types.

The Majority rule and Minority rights.

Unit-II

Directors: meaning, numbers of directors, position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

Unit-III

Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.

Secretarial duties in relation to formation and incorporation of company.

Unit-IV

Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

4. Suggested Readings:

1. Kuchal M.C., *Modern Indian Company Law*, Shri Mahavir Books, Noida.
2. Kapoor N.D., *Company Law: Incorporating the provisions of the companies Amendment Act*. Sultan Chand and Sons.
3. Singh A., *Company Law*, Eastern Book Company, Lucknow.

**B. Com (Hons.) Fourth Semester
Auditing (06070406)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The purpose of this paper is to provide the insights of auditing practices and procedures prevalent in India.

3. Syllabus:

Unit-I

Auditing: Meaning, objectives, importance and types of Auditing, Audit Process: internal control, internal check & internal audit, audit programmer.

Unit-II

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

Unit-III

Audit of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

Unit-IV

Audit Report and Investigation Audit Report: Meaning, objectives, contents and types. Investigation: meaning, Nature and objectives.

4. Suggested Readings:

1. Sharma T.R. *Principles of Auditing*. Sahitya Bhawan Agra.
2. Tondon B.N. *Principles of Auditing*. S. Chand and Co., New Delhi.
3. Kamal, G. *Contemporary Auditing*. Tata Mc Graw Hill, New Delhi.

**B. Com (Hons.) Fourth Semester
Financial Institutions (06070405)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To provide the student an overview of financial markets & institutions in India and to familiarize them with important fee and fund based financial services in India.

3. Syllabus

UNIT-I

Financial Institutions: Overview and role in Indian Economy. Regulatory and promotional institutions: RBI and SEBI.

Financial Markets: Overview, functions, types and their instruments

UNIT-II

Commercial Banks: Objectives and functions. Non-Performing Assets. E-Banking. Financial Inclusion.

Development Banks: Objectives, functions and role of ICICI, IFCI, IDBI, IRCI, SIDBI, EXIM Bank and NABARD.

UNIT-III

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

Mutual Funds: Concept, features, types, functions, role and problems related to mutual funds. Latest mutual funds Schemes in India.

UNIT – IV

Credit Rating: Objectives, importance, types, process and role

Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope, and Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

4. Suggested Readings:

1. Bharti, P. V., *Indian Financial System*. Pearson
2. Gupta, S.K., Aggarwal, N. & Gupta, N., *Financial Institutions and Markets*. S.Chand and Sons
3. Madura, J., *Financial Institutions and Markets*, Thomson Press.
4. Bhole, L.M., *Financial Markets and Institutions*, Tata Mcgraw Hill.

B. Com (Hons.) Fifth Semester
Indian Economy: Growth and Management (06070503)

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The paper seeks to equip the students with the analytical tools of Economics and apply the same to rational managerial decision-making. It further seeks to develop economic way of thinking in dealing with practical business problems and challenges.

3. Syllabus

Unit-I

Nature of Indian Economy; Role of different sectors: Agriculture, Industry and Services in the development of Indian Economy; their problems and growth.
Population: its size, rate of growth and its implications. Unemployment problem in India; Problem of Poverty; Regional imbalances.

Unit-II

Parallel Economy, Industrial sickness, money supply, prices and Inflation, re-monetisation.

Unit-III

Monetary policy of India, Fiscal policy of India; industrial policy in India, Industrial Licensing policy; EXIM policy.

Unit-IV

New Economic policy: - Privatization, Liberalization, Globalization. A review of five years plans: - Major Policies and Resource allocation, Niti Aayog

4. Suggested Readings:

- 1 Datt, R., & Sundharam, K. P. M. *Indian economy*. S. Chand.
- 2 Jain, T.R. *Indian Economy*. VK Publications.

**B. Com (Hons.) Fifth Semester
Financial Management (06070501)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective:

The objective of this course is to acquaint the students regarding financial management tools and techniques in financial decision making

3. Syllabus

Unit-I

Financial Management: Meaning, concept, significance, objectives and scope; financial decisions. Time value of money. Risk and Return Analysis.

Unit – II

Financial Planning: Concept and theories. Capitalization: meaning, types (over capitalization, undercapitalization and optimum capitalization). Financial forecasting: Meaning, purpose, process, types, methods and theories. Sources of finance

Unit-III

Capital Structure: Concept, patterns, point of indifference, theories, sound capital mix, capital gearing, financial distress and pecking order theory. Leverages: Meaning and types (financial leverage, operating leverage, composite leverage).

Cost of Capital: Concept, significance, computation of cost of capital (cost of debt, Inflation adjusted cost of debt, cost of preference capital, cost of equity share capital and CAPM, cost of retained earnings and weighted average cost of capital).

Unit-IV

Capital Budgeting: Nature, significance and techniques. Risk and uncertainty in capital budgeting; risk adjusted discounting rate, certainty equivalent method, sensitivity technique, probability technique, standard deviation technique, co-efficient of variation method and decision tree analysis.

Management of Cash and Marketable Securities: Objectives of Cash Management, Factors Determining Cash Needs, Receivables Management: Meaning, Objectives, Credit Policies. Inventory Management: Introduction, Objectives, Techniques.

4. Suggested Readings:

1. Gupta, S.K.. & Sharma, R.K., *Financial Management: Theory and Practice*. Sultan Chand and Sons
2. Goel, D. K., Goel, R., & Goel, S., *Accounting for Management and Financial Management*. Avichal Publishing Company.
3. Pandey, I. M., *Essentials of Financial Management*, 4th Edition. Vikas Publishing House.
4. Maheshwari, S. N., *Financial Management: Principal and Practices*. New Delhi, Sultan Chand & sons.

**B. Com (Hons.) Fifth Semester
Income Tax (06070505)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of the study is to expose the students to Tax environment In India. Direct tax is introduced with the aim to make the students with the Income tax law, especially the focus is to familiarizes the students with the legal terms and their meaning under the Income Tax Law.

3. Syllabus:

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

Unit-II

Income from Salaries, Income from House Property.

Unit-III

Profits and Gains from Business or Profession, (Including Depreciation) Capital Gains.

Unit -IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

4. Suggested Readings:

1. Ahuja, Girish. *Systematic Approach to Income Tax, Latest Edition*. Bharat Law House, Delhi.
2. Datey, V S. *Indirect Tax Law and Practice, Latest Edition*. Taxmann Publications Pvt. Ltd., Delhi.
3. Singhania, Vinod K. *Students Guide to Income Tax, Latest Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Singhania, Vinod K. *Element of Service Tax, Latest Edition*. Taxmann Publications Pvt. Ltd., Delhi.

**B. Com (Hons.) Fifth Semester
Insurance and Risk Management (06070506)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: The objective of this course is to give elementary idea to the students about insurance types and the procedure of the insurance in detail

3. Syllabus

Unit- I

Fundamentals of Risk: Basic concepts, classification; Process of risk management; Identification and Evaluation of risk; Risk control, loss prevention and its importance; Risk financing and transfer of risk; Risk retention and its importance.

Unit- II

Insurance- History and Development; Meaning; Importance; Nature; Main principles, Principles of Cooperation, Probability, utmost good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

Unit-III

Life Insurance: Main Elements, Importance, Important life Insurance Policies, Annuities, Premium Determination under life Insurance.

Unit- IV

General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies. Fire Insurance: Elements, Premium Determination, Types of Policies.

4. Suggested Readings:

1. Loomba, J. (2014). *Risk Management and Insurance Planning*. PHI.
2. Misra, M. N. and Misra, S. R. (2007). *Insurance Principles and Practice*. S.Chand and Co., New Delhi.
3. Gupta, P. K. (2015). *Insurance and Risk Management*. Himalaya publishing House.
4. Trieschimam, J. S., Guatarson, S. G. and Houyt, R. E. (2003). *Risk Management and Insurance*. Thomson Sowlla Western Singapore.
5. Black, J. K., Skipper, H. D., and Black, K. *Life and Health Insurance, 14th Edition*. Pearson Education, New Delhi.
6. Ganguly, A. (2007). *Insurance Management*. New Age International, New Delhi.

**B. Com (Hons.) Fifth Semester
Investment Analysis (06070502)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To provide an overview of institutional details linked to financial markets and the trading process and to provide an overview of historical trends and innovations in financial instruments and trading processes.

3. Syllabus:

Unit-I

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Down theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical us Fundamental analysis.

Unit-IV

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

4. Suggested Readings:

1. Pandian, P., *Security Analysis & Portfolio Management*. Vikas Publishing House, New Delhi.
2. Bhalla, V.K., *Investment Management*. S. Chand & Sons, New Delhi.
3. Donald, F., & Jordon, R., *Security Analysis and Portfolio Management*. Prentice Hall of India.
4. Chandra, P., *Investment Analysis and Portfolio Management*. 3/E. Tata McGraw-Hill Education.

**B. Com (Hons.) Fifth Semester
Human Resource Management (06070508)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: Human being is the most important constituent of any organisation. The objective of this paper is to impart the students the knowledge of understanding the need, procurement, development and appraisal of workforce in the organisation.

3. Syllabus:

Unit –I

Nature of Human Resource Management—Concepts, Objectives and Functions; HRD—Concept and Mechanisms; Role and status of HR Manager; Organization of HR Department; HR Policies; HRM in globally competitive environment; Strategic Human Resource Management.

Unit- II

Acquiring Human Resource: Human Resource Planning, Job analysis and job design, employee involvement, flexible work schedules, Recruitment and Selection—new trends; Placement and induction; Right sizing.

Unit -III

Developing human resource: Employee training, training need assessment, Training methods and evaluation, cross cultural training, Designing executive development programme, Techniques of Executive development, Career planning and development.

Unit-IV

Enhancing and rewarding performance: Establishing Performance Management system; Performance Appraisal—Techniques of appraisal; Potential Appraisal and employee counselling; Establishing reward and pay plans—job evaluation, wage and incentive plans, employee benefits, ensuring safety and healthy work environment.

4.Suggested Readings:

1. Dessler. (2014). *Human Resource Management*. Prentice Hall.
2. Gupta, C.B. (2014). *Human Resource Management*. Delhi. Sultan Chand & Sons.
3. Decenzo, A. David & Robbins, Stephen. (2011). *Fundamentals of Human Resource Management*. Wiley India.
4. Werther, William and Davis, Keith. (2000). *Human Resource Management*. Prentice Hall
5. Chhabra, T.N. (2006). *Human Resource Management*. Delhi. Dhanpat Rai & Co.

B. Com (Hons.) Sixth Semester
Accounting for Managers (06070601)

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective : The purpose is to expose the students with the basic concepts and tools in management accounting and their application in managerial decision making.

3. Syllabus

Unit-1

Management Accounting : Meaning, nature, scope, objective, functions and techniques .
Financial Accounting vs. Cost Accounting Vs. Management Accounting. Management Accountant-Role-Essential qualities Budgetary Control: Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets: Cash Budget, Sales Budget and Master Budget.

Unit-2

Definition, Significance and Applications of Standard Costing, Various Types of Standards, Installation of Standard Costing System for- Material, Labour and Overhead

Unit-3

Introduction to Marginal Costing : Meaning, application, advantages, limitations,. Fixed and Variable cost, Contribution. Cost – Volume - Profit Analysis, Break even analysis and profit volume graph.. Marginal costing and important management decisions (Problems on decision making only).

Unit-4

AS 3 -Cash Flow Analysis: Meaning, Objectives and limitations. Preparation of cash flow statement with reference to AS 3 (Both Direct and Indirect Method. Differentiate between cash flow statement and fund flow statement analysis.

4. Suggested Readings:

1. Charles T. H. & Gary L. S., *Introduction to Management Accounting*, Prentice Hall of India Pvt. Ltd.
2. Kaplan, S. R. & Anthony A. A., *Management Accounting*, Pearson Education.
3. Kishore M. R., *Cost and Management Accounting*, Taxman Publication.
4. Holman, L., *Management Accounting*, Cenage Publication.
5. Khan & Jain, *Management Accounting*, Tata McGraw Hill Publication.
6. Pandey, I.M., *Management Accounting*, Vikas Publications
7. Chandra, P. ,*Management Accounting*, Tata McGraw Hill Publication.

B. Com (Hons.) Sixth Semester
E-Commerce
Paper Code – 06070608

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means Learning Outcome: After studying this paper, a student should be able to explain various aspects of E-Commerce. Understand the dynamics of fourth channel. Appreciate the internet technology and its infrastructure. Understand the methodology for online business dealings using E-Commerce infrastructure.

3. Syllabus:

Unit-I

Introduction: Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce. Planning Online Business: Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

Unit-II

Technology for Online Business: Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. Mechanism of making payment through internet: Online payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

Unit-III

Laws relating to online transactions: Salient Features. Applications in E-Commerce: E-commerce applications in manufacturing, wholesale, retail and service sector.

Unit-IV

Virtual existence: Concepts, working, advantages and pitfalls of Virtual organization, workforce, work zone and workspace and staff less organization. Designing an E-Commerce Model for a middle level organization: The conceptual design, giving description of its transaction handling, infrastructure and resources required and system flow chart. Security in E-Commerce: Digital Signatures, Network security, Data encryption with secret keys, data Encryption public keys.

4. Suggested Readings:

1. Amor, Daniel (2000). *E Business R (Evolution)*, 2nd Edition, Prentice Hall, New York.
2. Greenslein & Feinman. *Electronic Commerce*. TMH.
3. David Whiteley (2001). *E-Commerce: Strategy, Technologies and Applications*, Indian edition TMH.
4. Joseph, P.T. (2000). *E-Commerce: An Indian Perspective*, 5th edition, PHI.
5. Ravi, W. & Andrew B., (2002). *Frontiers of Electronic Commerce*, 1st Edition, Paperback. Kalakota.

B. Com (Hons.) Sixth Semester

Indirect Tax (06070609)

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws. Expected learning outcome: Students will gain a working knowledge regarding computation of tax liability pertaining to these laws.

3. Syllabus:

Unit-I

Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties.

Unit-II

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit-III

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work.

Unit-IV

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

4. Suggested Readings:

1. Ahuja, Girish ; Ahuja, Ravi. *Indirect Taxes, Latest Edition*. Bharat Publishers, New Delh.
2. Datey, V S. *Indirect Tax Law and practice, Latest Edition*. Taxmann Publications Pvt. Ltd., Delhi.
3. Singhanian, Vinod K. *Element of Service Tax, Latest edition*. Taxmann Publications Pvt. Ltd., Delhi .
4. Kumar, Sanjeev. *Systematic Approach to Indirect Taxes, Latest edition*. Bharat Law House Pvt. Ltd.

**B. Com (Hons.) Sixth Semester
Forensic Accounting and Fraud Examination 6070610**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2. Objective: This course explores the forensic accountant's role in today's economy. Topics covered include fraud detection and fraud investigation techniques, valuation of closely held businesses, lost profits analyses, and various types of litigation support services. Fundamental legal concepts governing expert witness testimony are also examined, and students are required to quantify economic damages in cases.

3. Syllabus

Unit I

Introduction to the World of Forensic Accounting
The Legal Environment of Forensic Accounting
Screening and Staging Engagements

Unit II

Gathering Evidence — Interviews and Observations
Financial Statements Analysis — Reading Between the Lines
Fraud and White-Collar Crime

Unit III

Conducting a Fraud Investigation
Transforming Data into Evidence

Unit IV

Professional Responsibilities
Fundamentals of Business Valuation

4. Suggested Reading:

1. Rufus, Miller & Hahn. *Forensic Accounting*. Pearson Higher Education.

**B. Com (Hons.) Sixth Semester
International Business (06070602)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
	40	End Term Marks: 60	

2. Objective: The purpose of this paper is to provide insights about International business, international organizations, international markets and their working.

3. Syllabus:

Unit –I

International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment: Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

Unit- II

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

Unit-III

Theories of International Trade: Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO, IMF and World Bank in international trade.

Unit-IV

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution.

4. Suggested Readings:

- 1 Bhalla, V. K. *International Business*. S. Chand Publishing.
2. Gupta, C.B. *International Business*. S. Chand Publishing.

**B. Com (Hons.) Sixth Semester
New Venture Planning (06070611)**

1. Assessment:

Internal Assessment Marks (Mid-Term & Surprise Test, Assignments, Class Participation and Seminar)	External Evaluation		Total Marks
40	End Term Marks: 60	Time : 3 Hours	100

2.Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

3. Syllabus:

Unit I

Initiation of New Ventures

Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking.

The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II

Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organization: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.

Unit III

The Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist.

Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.

Unit IV

Marketing Aspects & Business Plan

Developing a Marketing Plan: Customer Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description.

4. Suggested Readings:

1. Kuratko, D.F. and Rao, T. V. *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
2. Robert, H. M., Manimala, Peters, M. and Shepherd, D. *Entrepreneurship*, Tata McGraw Hill, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Hishrich., P. *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.
6. Ramachandran, K., *Entrepreneurship Development*, Tata McGraw Hill, India.
7. Roy, R. *Entrepreneurship*, Oxford University Press.
8. Kumar, A. *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson, India.