



महात्मा ज्योतिबा फुले रुहेलखण्ड विश्वविद्यालय, बरेली
MAHATMA JYOTIBA PHULE ROHILKHAND UNIVERSITY, BAREILLY

दिनांक: 28.09.2012

सहायक कुलसचिव (शैक्षणिक)

दिनांक 28.09.2012 को सम्पन्न हुई वाणिज्य विषय पाठ्य समिति की बैठक में बी0काम0 भाग एक, भाग दो एवं भाग तीन के सम्पूर्ण पाठ्यक्रम पर विचार किया गया तथा निर्णय लिया गया कि बी0काम0 भाग-एक के सभी प्रश्नपत्रों के अधिकतम अंक 100 होंगे तथा बी0काम0 भाग दो एवं भाग तीन हेतु सत्र 2012-13 सभी प्रश्नपत्रों के अधिकतम अंक 50 होंगे। सत्र 2013-14 में बी0काम0 भाग तीन में सभी प्रश्नपत्रों के अधिकतम अंक 50 होंगे। तत्पश्चात 2015-16 से तीन वर्षों में सभी प्रश्नपत्रों के अधिकतम अंक स्वतः 100 माने जायेंगे।

उक्त आशय की सूचना विश्वविद्यालय की वेबसाइट पर पाठ्यक्रम सहित अपलोड कराया जाना सुनिश्चित करें।

पृष्ठोक्त संख्या: ६० वि०/समिति/२०१२ | २८/०९/१२

भवदीय

कुलसचिव

प्रतिलिपि: निम्नलिखित को सूचनार्थ
एवं आवश्यक कार्रवाई हेतु प्रेषित।

- ① सहायक कुलसचिव (परीक्षा)
- ② सहायक कुलसचिव (गोपनीय)
- ③ अधीक्षक, अति-गोपनीय
- ④ अधीक्षक, परीक्षा
- ⑤ प्रभारी, कम्प्यूटर केंद्र
- ⑥ श्री रवीन्द्र शर्मा, प्रभारी, वेबसाइट।

सहायक कुलसचिव (शैक्षणिक)

B.COM: PART-I				
GROUP	PAPER	NAME OF PAPERS	MAX MARKS	MIN MARKS
GROUP-A	PAPER-I	BUSINESS COMMUNICATION	100	66
	PAPER-II	BUSINESS STATISTICS	100	
GROUP-B	PAPER-III	FINANCIAL ACCOUNTING	100	66
	PAPER-IV	BUSINESS REGULATORY FRAMEWORK	100	
GROUP-C	PAPER-V	BUSINESS ECONOMICS	100	66
	PAPER-VI	BUSINESS ENVIRONMENT	100	
TOTAL MARKS			600	198
B.COM: PART-II				
GROUP	PAPER	NAME OF PAPERS	MAX MARKS	MIN. MARKS
GROUP-A	PAPER-I	COMPANY LAW	100	66
	PAPER-II	COST ACCOUNTING	100	
GROUP-B	PAPER-III	PRINCIPLES OF BUSINESS MANAGEMENT	100	66
	PAPER-IV	INCOME TAX	100	
GROUP-C	PAPER-V	FUNDAMENTALS OF ENTREPRENEURSHIP	100	99
	PAPER-VI	PUBLIC FINANCE	100	
	PAPER-VII	INDUSTRIAL LAW	100	
TOTAL MARKS			700	231
B.COM: PART-III				
GROUP	PAPER	NAME OF PAPERS	MAX. MARKS	MIN. MARKS
GROUP-A	PAPER-I	CORPORATE ACCOUNTING	100	66
	PAPER-II	AUDITING	100	
GROUP-B	PAPER-III	MONEY AND FINANCIAL SYSTEM	100	66
	PAPER-IV	INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS	100	

Jarshan
(Dr. J. N. Shukla)

Arjun
(Dr. P. Singh)

Arjun
(Dr. D. Shukla)

Arjun
(Dr. A. K. Singh)

Rajeev Mehta
Dr. RAJEEV MEHTA

ANY ONE OF THE FOLLOWING AREA COMBINATIONS				
GROUP-C1 (Optional)	PAPER-V	FINANCIAL MANAGEMENT	100	66
	PAPER-VI	FINANCIAL MANAGEMENT According	100	
GROUP-C2 (Optional)	PAPER-V	PRINCIPLES OF MARKETING ✓	100	66
	PAPER-VI	INTERNATIONAL MARKETING	100	
GROUP-C3 (Optional)	PAPER-V	FUNDAMENTALS OF INSURANCE	100	66
	PAPER-VI	INDIAN BANKING SYSTEM	100	
GROUP-C4 (Optional)	PAPER-V	INTERNET & WORLD WIDE WEB	100	66
	PAPER-VI	ESSENTIALS OF E-COMMERCE	100	
GROUP-C5 (Optional)	PAPER-V	HUMAN RESOURCE MANAGEMENT	100	66
	PAPER-VI	INDUSTRIAL RELATIONS	100	
GROUP-D		VIVA-VOICE : COMPULSORY	100	33
Total Marks			700	231
B.Com. Part-I			600	198
B.Com. Part-II			700	231
B.Com. Part-III			700	231
Grand Total			2000	660

J.P.
(Dr. J.N. Sharma)

G.D.S.
(Dr. G.D. Sharma
Comm.)

A.J.
(Dr. Anand J.)

M.R.
(Dr. M.R. Gupta)

E.A.
(Dr. E. Anand)

R. Mehra
Dr. RAJEEV MEHROTRA

BACHELOR OF COMMERCE (B.COM-I)

COURSE INPUT DETAILS GROUP-A:

PAPER-I BUSINESS COMMUNICATION

OBJECTIVE

The objective of this course is to develop effective business communication skills among the students..

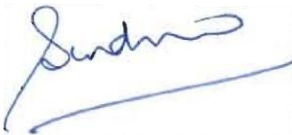
COURSE INPUTS

- UNIT I Introducing Business Communication: Basic forms of communicating; Communication models and processes; Effective communication; Theories of communication; Audience analysis,
- UNIT II **Self-Development and Communication: Development of positive personal attitudes; SWOT analysis; Vote's model of interdependence; Whole communication,**
- UNIT III Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barriers); Improving communication.
Practices «in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.
- UNIT IV Principles of Effective Communication
- UNIT V Writing Skills: Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business feters and memo formats; Appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.
- UNIT VI Report Writing : Introduction to a proposal, short report and formal report, report preparation,
Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.
- UNIT VII Non-Verbai Aspects of Communicating.
Body language: Kinesics, Proxemics, Para language.
Effective listening; Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions.
Interviewing Skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.
Modern Forms of Communicating; Fax; E-mail; Video conferencing; etc.

International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

Suggested Readings

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Duiek and John S. Fielder: Principles of Business Communication; Macmillan Publishing Company, London.
3. Randall E. Magors; Business Communication: Harper and Row New York.
4. Webster's Guide to Effective Letter Writing; Harper and Row, New York.
5. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
6. Kaul: Business Communication; Prentice Hall, New Delhi.
7. Kaul: Effective Business Communication; Prentice Hall, New Delhi.
8. Patri VR: Essentials of Communication; Greenspan Publications, New Delhi.
9. Senguin J: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
10. Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad,



GROUP-A: PAPER-II BUSINESS STATISTICS

OBJECTIVE

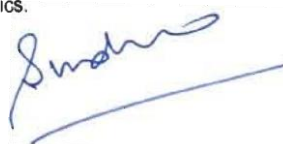
The purpose of this paper is to inculcate and analytical ability among the students.

COURSE INPUTS

- UNIT I INTRODUCTORY: Meaning, Scope, Importance and Limitations of Statistics.
- UNIT II STATISTICALLY INVESTIGATION: Planning of statistical investigation, census and sampling methods Collection of Primary and Secondary data, Statistical errors and approximation, classification and Tabulation of data, Frequency distribution.
- UNIT III DIAGRAMMATIC AND GRAPHIC PRESENTATION: One Dimensional. Two dimensional Diagrams Histogram, Histogram, Frequency polygon. Frequency curve and give curves. Graphs on Natural and semi- Logarithmic scales Graphic location of mode Median and quartiles.
- UNIT IV STATISTICAL AVERAGE: Arithmetic, geometric and Harmonic means, Mode Median, Qualities and percentiles, Simple and weighted averages. Uses and Limitations of different averages,
- UNIT V DISPERSION AND SKEWNESS: Range Quartile deviation mean, Deviation and their coefficients, Standard deviation coefficient of variation, Skewness and its coefficients.
- UNIT VI CORRELATION: Karl Pearson's coefficient of correlation, Probable Error and interpretation of coefficient of correlation Rank Difference Method and Concurrent Deviation method.
- UNIT VII ANALYSIS OF TIME SERIES: Component of time Series, calculation of Secular Trend-Moving Average method and method of Least squares.
- UNIT VIII INDEX NUMBERS: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting Fisher's index number and tests of Reversibility.
- UNIT IX INDIAN STATISTICS: Census Price, Agriculture and industrial statistics.

Suggested Readings

1. D.N. Elhance, Fundamentals of Statistics.
2. S.P. Singh, *Statistics*
3. K.N. Nagar, *Statistics*
4. R.P. Hooda, *Statistics for business and Economics*.



5. K.L. Gupta, Business Statistics. Navyug Sahitya Aadan Agra.
6. Lewin and Rubtn, Statistics for Management.
7. Ravi Tondan, Business Statistics.
8. Anurag Agarwal, Business Statistics. Kedarnath Ramnath, Meerut
9. S.P. Gupta, Fundamental of Statistics.
10. Raj Kumar, Business Statistics.

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GROUP-B : PAPER-III FINANCIAL ACCOUNTING

OBJECTIVE

To impart basic accounting knowledge as applicable to business

COURSE INPUTS

UNIT I. Meaning and scope of accounting; Need development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives and accounting.

UNIT II. Accounting Principles: International Accounting standards (Only outline); Accounting principles; Accounting standards in India.

UNIT III. Departmental Accounts: Methods of keeping departmental Accounts; Allocation of expenses; Inter departmental transactions; Reserve for unrealised profit;.

UNIT IV. Voyage Accounts: Accounts regarding complete voyage; Accounts regarding incomplete voyage.

UNIT V. Insurance Claims: Claims for Loss of Stock; Claim for loss of profit; Claim for loss of fixed Assets.

UNIT VI. Insolvency accounts-Individual & Partnership firm.

UNIT VII. Branch Accounts: Dependent branch; Debtors system; stock and debtor system; final accounting system; Wholesale branch; Independent branch; Foreign Branch.

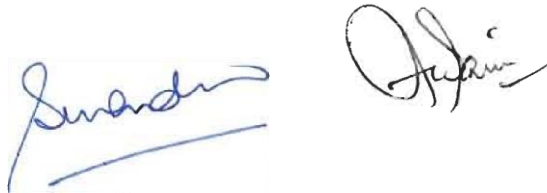
UNIT VIII. Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of Installment purchase system; after sales service.

UNIT IX. Royalties Accounts.



Suggested Readings

1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin inc.
2. Gupta, R.L and Radhaswamy, M. financial accounting; sultan chand and sons, new delhi.
3. Monga, J.R, ahuja girish, and sehal ashok; financial accounting; mayur paper; Noida.
4. Shukla. M.C. Grewal T.S. and Gupta, S.C. advanced accounting; S.Chand & Co. New Delhi.
5. Compendium of statement and standards of accounting: The Institute of chartered accountants of India, New Delhi.
6. Agarwal A.N., Agarwal K.N.: Higher Sciences of Accountancy : Kitab Mahal, Allahabad.
7. Mishra A.K.: Financial Accounting, Sahitya Bhawan Publishers and distributors.
8. Agarwal, Anurag: Financial Accounting, Kedar Nath Ram Nath, Meerut.
9. Raj kumar: Financial Accounting, Chandra Publication, Naziabad.
10. Gupta S.P.: Financial Accounting, Menakshi Prakashan, Meerut.
11. Garg A.K., Gupta, S.K. : Neelesh Jain Financial Accounting, Swati Prakashan, Meerut.



GROUP-B: PAPER-IV BUSINESS REGULATORY FRAMEWORK

OBJECTIVE

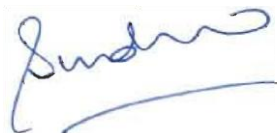
The objective of this course is to provide a brief idea about the framework of Indian business laws.

COURSE INPUTS

- UNIT I Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.
- UNIT II Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency -
- UNIT III Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.
- UNIT IV Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Disnonuor and discharge of negotiable instrument. UNIT V The Consumer Protection Act 1986: Salient features; Definition of consumer;
- Grievance redressat machinery; UNIT VI Foreign Exchange Management Act 2000; Definitions and main provisions.

Suggested Readings

1. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata..
2. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt, Ltd, Mumbai,
3. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
4. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
5. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.
6. Chandha P.R: Business Law; Galgotta, New Delhi.



GROUP-C: PAPER-V BUSINESS ECONOMICS

OBJECTIVE

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

COURSE INPUTS

UNIT I Introduction: Basic problems of an economy; Working of price mechanism.

UNIT II Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

UNIT III Production Function: Law of variable proportions; Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies; Ridge lines. UNIT IV Theory of Costs: Short-run and

long-run cost curves - traditional and modern

approaches, UNIT V Market Structures: Market structures and business decisions;

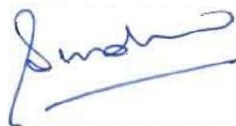
Objectives of a

business firm.

- a Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
- b. Monopoly; Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.
- c. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition
- d. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve,

UNIT VI Factor Pricing-1: Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor; Rent -concept; Ricardian and modern theories of rent; Quasi-rent.

UNIT VII Factor Pricing-11: Interests -concept and theories of interest; Profit -nature, concepts, and theories of profit.



Suggested Readings

1. John P. Gould, Jr. and Edward P. Lazear: Micro-economic Theory; All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.
4. Koutsoyianni A.: Modern Microeconomics; Macmillan, New Delhi.
5. Richard G. Upsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G: The Theory of Price; Prentice Hall of India.
7. Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R., and Ferguson G.J.: Business Economics; MacMillan, Hampshire
9. Ahuja H.L.: Business Economics; S.Chand & Co., New Delhi.

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GROUP-C: PAPER-VI BUSINESS ENVIRONMENT

OBJECTIVE

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

COURSE INPUTS

UNIT I Indian Business Environment: Concept, components, and importance

UNIT II Economic Trends (overview); Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT III Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness,

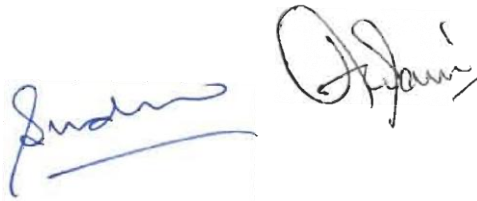
UNIT IV Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.

UNIT V The Current Five Year Plan: Major policies; Resource allocation,

UNIT VI International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions -GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP; Countertrade.

Suggested Readings

1. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and Society; S. Chand, Delhi.
4. Dutt R. and Sundharam K.P.M; Indian Economy; S.Chand, Delhi.
5. Misra S.K and Puri V.K: Indian Economy; Himalaya Publishing House, New Delhi.
6. Hedge fan: Environmental Economics; MacMillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India - A Critique; S.Chand, New Delhi.



BACHELOR OF COMMERCE (B.COM-II)

COURSE INPUT DETAILS

GROUP-A: PAPER-I COMPANY LAW

OBJECTIVE

The objective of this course is to provide basic knowledge of the provisions of the Companies Act. 1956, along with relevant case law.

COURSE INPUTS

The Companies Act, excluding provisions relating to accounts and audit sections, managing agents and secretaries and treasurers Sections 324 - 388E, arbitration, compromises, arrangements and reconstructions - sections 389-396).

UNIT I Corporate personality; Kinds of companies

UNIT II Promotion on and incorporation of companies

UNIT III Memorandum of Association; Articles of Association; Prospectus.

UNIT IV Shares; sharecapital; Members; Share capital -transfer and transmission.

UNIT V Capital management -borrowing powers, mortgages and charges, debentures.

UNIT VI Directors -Managing Director, whole time director.

UNIT VII Company meetings -kinds, quorum, voting, resolutions, minutes.

UNIT VIII Majority powers and minority rights; Prevention of oppression and mismanagement.

UNIT IX Winding up - kinds and conduct

Suggested Readings

1. Gower L.C.B: Principles of Modern Company Law; Stevens & Sons, London.
2. Ramaiya A.: Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
5. Kapoor N.D.: Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000; Sultan Chand & Sons, New Delhi
6. Bagriyal A.K.: Company Law; Vikas Publishing House, New Delhi.

GROUP-A: PAPER-II COST ACCOUNTING

OBJECTIVE

This course exposes the students to the basic concepts and the tools used in cost accounting.

COURSE INPUTS

UNIT I Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

UNIT II Accounting for Material: Material control; Concept and techniques; Pricing of material issues; Treatment of material losses. UNIT III Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes.

UNIT IV Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.

UNIT V Cost Ascertainment: Unit costing; Job, batch and contract costing; Operating costing; Process costing - excluding inter-process profits, and joint and by-products.

UNIT VI Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.

Suggested Readings

1. Arora M.N: Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
3. Anthony Robert, Reece, et al: Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.
5. Khan M.Y and Jain P.K: Management Accounting; Tata McGraw Hill.
6. Kaplan R.S.and Atkinson A.A.: Advanced Management Accounting; Prentice India International.
7. Tulsian P.C; Practical Costing; Vikas, New Delhi.
8. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
9. Jha B.K.: Cost Accounting, Kedar Nath Ram Nath, Meerut.

GROUP-B: PAPER-III PRINCIPLES OF BUSINESS MANAGEMENT

OBJECTIVE

This course familiarizes the students with the basics of principles of management

COURSE INPUTS

UNIT I Introduction: Concept, nature, process, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches.

UNIT II Planning: Concept, process, and types. Decision making - concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.

UNIT III Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure -forms and contingency factors.

UNIT IV Motivating and Leading People at Work: Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives.

Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management;

Communication -nature, process, networks, and barriers; Effective communication.

UNIT V Managerial Control: Concept and process; Effective control system; Techniques of control -traditional and modern.

UNIT VI Management of Change: Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment.

Suggested Readings

1. Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
4. Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo.
5. Ansoff H.I: Corporate Strategy; McGraw Hill, New York.
6. Hampton, David R: Modern Management; McGraw Hill, New York.
7. Stoner and Freeman: Management; Prentice-Hall, New Delhi.
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.
10. Ibancevish J.M. and Matleson M.T: Organizational Behaviour & Management; Irwin Homewood, Illinois.

GROUP-C: PAPER-IV INCOME-TAX

OBJECTIVE

It enables the students to know the basics of Income Tax Act and its implications.

COURSE INPUTS

UNIT I Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Tax evasion, avoidance, and tax planning.

UNIT II Basis of Charge: Scope of total income, residence and tax liability, income which does not form part of total income.

UNIT III Heads of Income: Salaries; Income from house property; Profit and gains of business or profession, including provisions relating to specific business; Capital gains; Income from other sources.

UNIT IV Computation of Tax Liability: Computation of total income and tax liability of an individual, Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income.

UNIT V Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals.

UNIT VI Tax Administration: Authorities, appeals, penalties.

Suggested Readings

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice ; Wiley Publication, New Delhi.
3. Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra.
4. Dinker Pagare: Income Tax Law and Practice ; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax ; Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

GROUP-C: PAPER-V FUNDAMENTALS OF ENTREPRENEURSHIP

OBJECTIVE

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

COURSE INPUTS

UNIT I Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision-making and business planning.

UNIT II Promotion of a Venture: Opportunities analysis; External environmental analysis - economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.

UNIT III Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories, Social responsibility.

UNIT IV Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

UNIT V Role Of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

Suggested Readings

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabuks; John Wiley and Sons, New York.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Venture Capital - The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India.
7. Shukla, M.B.; Entrepreneurship.

GROUP-C: PAPER-VI PUBLIC FINANCE

OBJECTIVE

The Objective of this course is to provide basic knowledge about various intricacies for public finance.

COURSE INPUTS

UNIT I Meaning & Scope of Public Finance Public goods vs. Private goods , Principle of Maximum Social Advantage, Public Budget , Techniques of Budgeting(ZBB PBB), Deficit Financing.

UNIT II Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.

UNIT III Public Revenue: Main sources of revenue, Tax revenue , Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects on production & distribution.

UNIT IV Public Debts: Role and classification of Public debts and methods of their redemption.

UNIT V Indian Public Finance: Financial Federalism under constitution, Financial Adjustments in India, Finance Commission, review of Indian Tax System. Budgetary Procedure and Financial Control in India.

Suggested Readings

1. Pigou A.C.; A study of public finance.
2. Bhargava, R.N.: Theory and practice of public finance.
3. Saxena and Mathur: Public economics
4. Plaion: Public Finance.

GROUP-C: PAPER-VII INDUSTRIAL LAW

OBJECTIVE

The purpose of this paper is to orient students about industrial rules and regulations.

COURSE INPUTS

THE FACTORIES ACT: Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

INDUSTRIAL DISPUTES ACT: Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts , Lay of and retrenchment.

INDIAN TRADE UNIONS ACT: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

EMPLOYEES STATE INSURANCE ACT: Constitution and Functions Employees state Insurance corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and benefits.

WORKMAN COMPENSATION ACT: A brief study of the provisions to compensation of workman.

BOOK RECOMMENDED

Sexena. Sharma and Porwal :
Shukla & kumar:

Industrial law
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BACHELOR OF COMMERCE (B.COM-III)

COURSE INPUT DETAILS

GROUP-A: PAPER-I CORPORATE ACCOUNTING

OBJECTIVE

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

COURSE INPUTS

UNIT I Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures.

UNIT II Final accounts: Excluding computation of managerial remuneration, and disposal of profit.

UNIT III Valuation of Goodwill and Shares.

UNIT IV Accounting For Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction-excluding inter-company holdings and reconstruction schemes.

UNIT V Consolidated Balance Sheet of holding companies with one subsidiary only.

Suggested Readings

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M. C., Grewal T.S. and Gupta S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
5. Moore C.L. and Jaedicke R.K: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
6. Jha, B.K. and Shah, M.S. : Corporate Accounting, Kedar Nath & Ram Nath Meerut.

GROUP-A: PAPER-II AUDITING

OBJECTIVE

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

COURSE INPUTS

- UNIT I Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.
- UNIT II Audit Process : Audit programme; Audit and books; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking.
- UNIT III Internal Check System: Internal control.
- UNIT IV Audit Procedure: Vouching; Verification of assets and liabilities.
- UNIT V Audit of Limited Companies:
- a. Company auditor -Appointment, powers, duties, and liabilities.
 - b. Divisible profits and dividend.
 - c. Auditor's report - standard report and qualified report.
 - d. Special audit of banking companies.
 - e. Audit of educational institutions.
 - f. Audit of insurance companies.
- UNIT VI Investigation: Investigation; Audit of non profit companies,
- a. where fraud is suspected, and
 - b. when a running a business is proposed.
- UNIT VII Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit.

Suggestion Readings

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi.
2. Tandon B.N: Principles of Auditing; S. Chand & Co., New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing; Sultan Chand, New Delhi.
4. Sharma T.R: Auditing Principles and Problems; Sahitya Bhawan, Agra.

GROUP-B: PAPER-III MONEY AND FINANCIAL SYSTEM

OBJECTIVE

This course exposes the students to the working of money and financial system prevailing in India.

COURSE INPUTS

UNIT I Money: Functions; Alternative measures to money supply in India -their different components; Meaning and changing relative importance of each; High powered money -meaning and uses; Sources of changes in high powered money.

UNIT II Finance: Role of finance in an economy; Kinds of finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.

UNIT III Indian Banking System: Definition of bank; Commercial banks -importance and functions; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main liabilities and assets; Regional rural banks; Cooperative banking in India.

UNIT IV Process of Credit Creation By Banks: Credit creation process; Determination of money supply and total bank credit.

UNIT V Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature.

UNIT VI The Reserve Bank of India: Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

Suggested Readings

1. Chandler L.V. and Goldfeld S.M: The Economics of Money and Banking; Harper and Row, New York.
2. Gupta S.B: Monetary Planning of India; S.Chand, New Delhi.
3. Khan M.Y: India Financial System - Theory and Practice; Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Working.
5. Banking Commission: Report(s).
6. Reserve Bank of India: Bulletins
7. Reserve Bank of India: Annual Report(s)
8. Report on Currency and Finance
9. Sengupta A.K. and Agarwal M.K: Money Market Operations in India; Skylark Publications, New Delhi.
10. Vinayakan N: Banking by 2000 A.D ; Kanishka Publishers, Delhi.
11. Panchmukhi V.R., Raipuria K.M, and Tandon R: Money and Finance in World Economic Order; Indus Publishing Co, New Delhi.
12. Khubchandani: Practice and Law of Banking; Macmillan India Ltd, New Delhi,
13. Hatler: Bank Investment and Funds Management; Macmillan India Ltd, New Delhi,
14. Merrill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi,

GROUP-B: PAPER-IV INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS

OBJECTIVE

The objective of the course is to familiarize the students with the innovations in information technology and how it affects business. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gritty of E-Commerce.

COURSE INPUTS

UNIT I Information Revolution and Information Technology (IT): Deployment of IT in Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing press and movable type -Gutenberg's invention; Radio, telephone, wireless and satellite communication; Computing and dissemination of information and knowledge and convergence of technologies (internet with Wireless - WAP).

UNIT II Fundamentals of Computers: Data, information and EDP: Data, information, need and concept of data and information; Levels of information from data; Data processing; Electronic data processing; Electronic machines;

Number Systems and Codes: Different number systems - binary, octal, decimal, hexagonal, and their conversion codes used in computers; BCD, EBCDIC, ASCII; Gray and conversions.

Computer Arithmetic and Gates: Binary arithmetic, complements, addition and subtraction; Conversion from one system to another; Logic Gates, their truth table and applications minimisation, and K-maps.

Computer Processing System: Definition of computer; Hardware/software concepts; Generation of computers; Types of computers; Elements of digital computer; CPU and its functions; Various computer systems.

I/O devices: Basic concepts of I/O devices; Various input devices - Keyboard, mouse; MICR, OCR, microphones.

Various output devices: VDU, printer, plotter, spooling, LS.

Storage Devices: Primary and secondary memory; Types of memories;; Memory capacity and its enhancement; Memory devices and their comparisons; Auxiliary storage, tapes, disks (magnetic and optical); Various devices and their comparison.

System Software - Role of Software, Different System Software: O.S., utilities, element of O.S. -its types and variations; DOS and windows.

Computer and Networks: Need of communication; Data transmission; Baud; Bandwidth; Communication channel; Multiplexing; Basic network concepts; O.S.I, model; Types of topologies; LAN, WAN; Client server concept.

UNIT III Computer-based Business Applications

Word Processing: Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word);

Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge of Wings Accounting (Software), Tally etc.

Programming under a DBMS environment: The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).

UNIT IV Electronic Data Interchange (EDI)

Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

UNIT V The Internet and its Basic Concepts

Internet-concept, history, development in India; Technological foundation of internet; Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS); Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD); - India; Allocation of second-level domains; IP addresses; Internet protocol; Applications of internet in business, education, governance, etc.

UNIT VI Information System Audit

Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

Suggested Readings

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net - Introduction to E-Commerce; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India, New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Prateek Amar: WAP the Net: An Introduction to Wireless Application Protocol; Macmillan India , New Delhi.
4. Bajaj Kamlesh K. and Nag Debjani: E-Commerce: The Cutting Edge of Business; Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway: The Essence of Information Systems; Prentice Hall New Delhi.
6. Garg & Srinivasan: Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter: Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel: Internet & Intranet Engineering; Tata McGraw Hill, New Delhi.
10. Yeats: Systems Analysis & Design; Macmillan India, New Delhi,
11. Goyal: Management Information System; Macmillan India , New Delhi.
12. Timothy J O'Leary: Microsoft Office 2000; Tata McGraw Hill, New Delhi.

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

FINANCE:

GROUP-C1: PAPER-V FINANCIAL MANAGEMENT

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

COURSE INPUTS

UNIT I Financial Management: Financial goals; Profit vs wealth maximization; Financial functions - investment, financing, and dividend decisions; Financial planning.

UNIT II Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

UNIT III Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

UNIT IV Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

UNIT V Capital Structure: Theories and determinants.

UNIT VI Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.

UNIT VII Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital -cash, receivables, and inventories.

Suggested Readings

1. Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
6. Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management -Theory and Practice; Harcourt College Publishers, Singapore.
7. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

FINANCE:

GROUP-C1: PAPER-VI MANAGEMENT ACCOUNTING

OBJECTIVE

This course provides the students an understanding of the application of accounting techniques for management.

COURSE INPUTS

UNIT I Management Accounting: Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting

UNIT II Financial Statements: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

UNIT III Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.

UNIT IV Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making -make or buy; Change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT V Budgeting for Profit Planning and Control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

UNIT VI Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis -material; Labour and overhead (two-way analysis); Variances.

Suggested Readings

1. Arora M.N: Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P.& Narang K.L: Cost Accounting; Kalyani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall , New Delhi.
5. Khan M.Y.and Jain P.K: Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall India, New Delhi.

MARKETING

GROUP-C2: PAPER-V PRINCIPLES OF MARKETING

OBJECTIVE

The objective of this course is to help students to understand the concept of marketing and its applications.

COURSE CONTENTS

UNIT I Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

UNIT II Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation -concept and importance; Bases for market segmentation.

UNIT III Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging -role and functions; Brand name and trade mark; After-sales service; Product life cycle concept.

UNIT IV Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

UNIT V Distributions Channels and Physical Distribution: Distribution channels - concept and role; Types of distribution channels;. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

UNIT VI Promotion: Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.

Suggested Readings

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Ferrell: Marketing : Houghton-Mifflin Boston.
3. Stanton W.J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. Cravens David W, Hills Gerald E., Woodruff Robert B: Marketing Management: Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.

7. Fulmer R.M: The New Marketing; McMillan, New York.
8. McCarthy J.E: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R: Basic Marketing - Concepts, Decisions and Strategties; Prentice Hall, New Delhi.
10. Bushkirk, Richard H.: Principles of Marketing; Dryden Pren, Illinois.

MARKETING

GROUP-C2: PAPER-VI INTERNATIONAL MARKETING

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

COURSE CONTENTS

- UNIT I International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment -external and internal..
- UNIT II Identifying and Selecting Foreign Market: Foreign market entry mode decisions.
- UNIT III Product Planning for International Market: Product designing; Standardization vs adaptation; Branding, and packaging; Labeling and quality issues; After sales service.
- UNIT IV International Pricing : Factors influencing international price; Pricing process - process and methods; International price quotation and payment terms.
- UNITV Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
- UNIT VI International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
- UNIT VII Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps instarting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

Suggested Readings

1. Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B: Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall New Delhi.
5. Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
7. Payer Weather John: Jnternational Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.

INSURANCE & BANKING

GROUP-C3: PAPER-V FUNDAMENTALS OF INSURANCE

OBJECTIVE

This course enables the students to know the fundamentals of insurance.

COURSE INPUTS

UNIT I Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

UNIT II Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation.

UNIT III Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

UNIT IV Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policyclaims.

UNIT V Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

UNIT VI Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/ General Insurance: Contracts of various kinds; Insurable Interest.

Suggested Readings

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance - Principles and practice, S.Chand and Co., New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

INSURANCE & BANKING

GROUP-C3: PAPER-VI INDIAN BANKING SYSTEM

OBJECTIVE

This course enables the students to know the working of the Indian banking system.

COURSE INPUTS

UNIT I Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.

UNIT II State Bank of India: Brief History; Objectives; Functions; Structure and organization; Working and progress.

UNIT III Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks.

UNIT IV Regional Rural and Co-operative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.

UNIT V Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.

Suggested Readings

1. Basu A.K: Fundamentals of Banking-Theory and Practice; A. Mukherjee and Co., Calcutta.
2. Sayers R.S: Modern Banking ; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; CrosbyLockwood Staples, London.
6. Tennan M.L: Banking -Law and Practice in India; India Law House, New Delhi.
7. Khubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi..
8. Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.

E-COMMERCE

GROUP-C4: PAPER-V INTERNET & WORLD WIDE WEB

OBJECTIVE

This course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers, including designing a website, security of data/information on the Internet, and how to access information from depositories in the World Wide Web.

COURSE INPUTS

- UNIT I The mechanism of the Internet: Distributed computing; Client-server computing; Internet Protocol suite; Protocol Stack; Open System Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, presentation layer, session. Layer; transport layer network layer, data link layer, and physical layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log onto the network; Mechanism of sending and receiving email.
- UNIT II Internet Enabled Services: Electronic mail (E-mail); Usenet & newsgroup; File transfer protocol (FTP); Telnet; Finger; Internet chat (IRC); Frequently asked questions (FAQ); The World Wide Web Consortium (W3C) - origin and evolution; Standardizing the Web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture of World Wide Web; Hyperlink; Hypertext Markup Language (HTML); Hypertext Transfer Protocol (HTTP); Address -URL.
- UNIT III Designing Web Site/Web Page: WW operations, Web standards, HTML -concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS, Extensible Stylesheet Language (SXL); Tips for designing web pages.
- UNIT IV Security of Data/Information: Security; Network security; PINA factor -privacy; integrity, non-repudiation, authentication; SSL; Encryption; Digital signature; Digital certificate; Server security; Firewall; Password; Biometrics; Payment security; Virus protection; Hacking.
- UNIT V Web Browsing: Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator.
- UNIT VI Search Engine/Directories: Directory; General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines;

Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

Suggested Readings

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Fatal Click:What to do when viruses size your computer; Macmillan India New Delhi.
3. Phillips Lee Anne: Practical HTML 4; Prentice Hall New Delhi.
4. Douglas E. Comer: The Internet Book; Prentice Hall New Delhi.
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill New Delhi.
6. Minoli Daniel: Internet & Intranet Engineering; Tata McGraw Hill New Delhi.
7. Deitel Harvey M. and Deitel Paul J. and Neito T.R: Complete Internet and World Wide Web Programming Training Course; Prentice Hall New Delhi.

E-COMMERCE

GROUP-C4: PAPER-VI ESSENTIALS OF E-COMMERCE

OBJECTIVE

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

COURSE INPUTS

UNIT I Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.

UNIT II Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SMTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.

UNIT III Applications in B2C: Consumers' shopping procedure on the internet; Impact on dis-intermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions -benefits, implementation, and impact.

UNIT IV Applications in B2B: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just In Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.

UNITV Applications in Governance: EDI in governance; E-government; E-governance - applications of the internet; Concept of government-to-business, business-to-government and citizen-to-government; E-governance models; Private sector interface in e-governance.

UNIT VI Emerging Business Models: Retail model; Media model; advisory model, Made-to-order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid models; Emerging models in India.

Suggested Readings

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net- Introduction to the E-Commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India NewDelhi
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
6. Minoli Daniel, Internet & Intranet Engineering: Tata McGraw Hill, 1999
7. Bhatnager Subhash and Schware Robert (Eds); Information and Communication Technology in Development; Sage Publications India, New Delhi.
8. Amor, Daniel: E-business @ evaluation, The: Living and Working in an Interconnected World; Prentice Hall.US.
9. Afuah, A., and Tucci, C: Internet Business Models and Strategies; McGraw Hill, New York.
10. Agarwala Kamlesh. N.:Internet Banking;Macmillan India NewDelhi.

HUMAN RESOURCE

GROUP-C5: PAPER-V HUMAN RESOURCE MANAGEMENT

OBJECTIVE

The paper aims to develop in students a proper understanding about human resource.

COURSE INPUTS

UNIT I **HUMAN RESOURCE MANAGEMENT** : Meaning, Functions, Importance, Scope & Role, Organization of H.R.D., Personnel Policies.

UNIT II **HIRING:**

- I. Manpower planning: Determining quality and quantity of personnel.
- II. Recruitment – Methods and Evaluation.
- III. Selection, Induction and Placement.
- IV. Promotion, Transfer, Demotion.

UNIT III **TRAINING:** Meaning, Importance, Need, Methods of Performance Appraisal, Motivation and Morale.

UNIT IV **WAGE AND SALARY ADMINISTRATION** ; Meaning, Significance , Factors, Job-Evaluation, Methods of wage & Payment Including, Incentive, payments.

UNIT V Employee Benefits & Services.
Concept, objectives, significance, Types of Benefits & Services, Fringe Benefits in India.

Suggested Readings

1. Human Resource Development: Edwin. B. Filippo.
2. Human Resource Development: C.B. Manoria.
3. Human Resource Development: P.C. Tripathi.
4. Human Resource Development: Dale. S. Beach.

HUMAN RESOURCE

GROUP-C5: PAPER-VI INDUSTRIAL RELATIONS

OBJECTIVE

The paper aims to develop in students a proper understanding about Industrial Relations.

COURSE INPUTS

UNIT I INTRODUCTION

Concepts of Industrial relations and its scope. Problems of Labour Management Relations- causes of Poor Industrial relations. Conditions of good industrial relations, Industrial relations in India.

UNIT II TRADE UNIONISM

The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism.

UNIT III INDUSTRIAL DISPUTES AND GRIEVANCE

Meaning, classification, Causes of Industrial disputes, settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

UNIT IV COLLECTIVE BARGAINING

Concept, features, necessity and importance of collective bargaining: Collective Bargaining Procedure, Collective Bargaining in India.

UNIT V EMPLOYEE DISCIPLINE

Causes & Types of Indiscipline, Essentials of a Good Disciplinary System. Procedure for taking Disciplinary Actions.

UNIT VI WORKERS PARTICIPATION IN MANAGEMENT

Suggested Readings

1. Industrial Relations: C.B. Manoria and Dassora
2. Industrial Relations: Agrawal and Porwal.
3. Dynamics of industrial Relations: C.B. Manoria.

GROUP –D

OBJECTIVE

The purpose of this paper is to develop a skill of self expression and oration amongst to students.

VIII VIVA-VOICE : COMPULSORY

संशोधनों की संस्तुति

इस बैठक में पूरे प्रदेश में समान पाठ्यक्रम लागू किये जाने के उद्देश्य से संशोधन/सहमति हेतु एक पाठ्यक्रम का प्रारूप प्रस्तुत किया गया। उपस्थित सदस्यों ने प्रस्तुत (प्रस्तावित) पाठ्यक्रम के प्रारूप पर सम्यक विचार विमर्श किया। विचार विमर्श के उपरान्त सभी सदस्यों ने सर्वसम्मति से निर्णय लिया कि,

1. बी०काम प्रथम के समूह बी, पेपर तृतीय, Financial accounting के पाठ्यक्रम के संदर्भ में सुझाव है कि इस प्र नपत्र से यूनिट III, IV, V तथा unit X को हटाया जाये। इसके स्थान पर Insurance Claim, Deptt. Accounts एवं को voyage accounts बढ़ाया जाये। यदि इन यूनिट्स को हटाना सम्भव न हो तो इनका एक Qualifying Paper 50का अलग से उन छात्रों के लिए बनाया जाये जो इण्टरमीडिएट कामर्स से किये बिना बी०काम करना चाहते हैं।

2. Financial Accounting के स्थानीय लेखकों (वि विद्यालय परिक्षेत्र के विद्वानों) की पुस्तकों में suggested reading में सम्मिलित की जानी चाहिए। जैसे डॉ० राजकुमार, डॉ० अनुपम अग्रवाल, डॉ० के०एल०गुप्ता आदि।

3. बी०काम० द्वितीय व र्श के समूह सी० के पेपर VII, Industrial Law को 50 अंक का किया जाये तथा 50 अंक की मौखिक परीक्षा अनिवार्य की जाये।

4. बी०काम० द्वितीय व र्श के Cost Accounting की वि विद्यालय परिक्षेत्र के विद्वानों की पुस्तकें Suggested readings में सम्मिलित की जायें। जैसे डॉ० राजकुमार, डॉ० अनुपम अग्रवाल, डॉ० के०एल०गुप्ता आदि।

5. बी०काम तृतीय वर्ष के Group A, Paper I की Unit V में Liquidation accounts का chapter बढ़ाया जाना चाहिये। Corporate accounting की वि विद्यालय परिक्षेत्र के विद्वानों की पुस्तकें भी suggested Reading में सम्मिलित की जानी चाहिए।

6. बी०काम० के प्र नपत्र एवं में भी वि विद्यालय परिक्षेत्र के विद्वानों की पुस्तकें Suggested readings में सम्मिलित की जायें। जैसे डॉ० राजकुमार, डॉ० अनुपम अग्रवाल, डॉ० के०एल०गुप्ता आदि।



महात्मा ज्योतिबा फुले
उद्येखण्ड विश्वविद्यालय, बरेली

M.J.P. Rohilkhand University, Bareilly

FACULTY OF COMMERCE

REVISED SYLLABUS MASTER OF COMMERCE (M.Com.)

COURSE STRUCTURE

A Candidate Seeking admission to M.Com. Programme shall offer the following papers :-

M.Com. (Previous) 2006-2007 and onwards :-

COURSE	COURSE TITLE (All Compulsory)	M.M.
I.	Management Concepts and Organizational Behaviour	100
II.	Indian Economic Environment	100
	OR	
	E-Commerce	
III.	Human Resource Management	100
IV.	Statistical Analysis	100
V.	Accounting for Managerial Decisions	100
VI.	Marketing Management	100

M.Com. (Final) 2007-2008 and onwards :

COURSE	COURSE TITLE (Compulsory Group)	M.M.
I.	Corporate Financial Accounting	100
II.	Financial Management	100
III.	Income Tax :- Law, Accounts and Planning	100
IV.	Viva-Voce	100

ELECTIVE GROUP :

And any one of the following four Elective Groups:

ELECTIVE GROUP - I : ACCOUNTING AND FINANCE

COURSE	COURSE TITLE	M.M.
I.	Accounting Theory and Contemporary Concepts	100
II.	Financial Institutions & Markets	100
III.	Security Analysis & Portfolio Management	100

ELECTIVE GROUP - II: Marketing

COURSE	COURSE TITLE	M.M.
I.	Advertising & Sales Management	100
II.	Consumer Behaviour	100
III.	Marketing Research	100

ELECTIVE GROUP - III : International Business

COURSE	COURSE TITLE	M.M.
I.	International Business Environment	100
II	International Marketing	100
III	Foreign Trade Policy, Procedures & Documentation	100

Elective Group - IV : Human Resource Development

COURSE	COURSE TITLE	M.M.
I	Human Resource Planning and Development	100
II	Legal Framework Governing Human Relations	100
III	Cross Cultural and Global Human Resource Management	100

A regular student who has secured 55% or more marks at the M.Com. (Prey.) shall have a further option to offer a Project Report/Dissertation in lieu of any one of the above three Papers from the Elective Group opted by him in the concerned area. For 50 marks, the project shall be evaluated by the Internal Examiner i.e. supervisor and for remaining 50 marks it shall be evaluated by the External Examiner appointed by the University.

A comprehensive Viva-Voce Examination of 100 marks at the end of M.Com. (Final) Examination will be held at the centre of Examination. Viva-Voce will be conducted by a Board of Two Examiners-One Internal and the other External appointed by the University.

M.Com. (Previous) 2006-2007 and onwards

COURSE INPUT

Course - 1: MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOUR

- 1. School of Management Thought :** Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; contingency theory management; Functions of a manager.
- 2. Managerial Functions :** Planning -concepts, significance, types; Organizing concept, principles, theories, types of organizations, authority, responsibility, power delegation, decentralization; Staffing; Direction; coordination; Control-nature, process, and techniques.
- 3. Organizational Behaviour :** Organizational behaviour-concept and significance; Relationship between management and organizational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
- 4. Motivation :** Process of motivation; Theories of motivation-need hierarchy theory, theory X and theory Y, two theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
- 5. Groups Dynamics and Team Development :** Group dynamics-definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.
- 6. Leadership :** Concept; Leadership styles; Theories-trait theory, behavioural theory, Fielder's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.
- 7. Organisational Conflict :** Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.
- 8. Interpersonal and Organizational Communication :** Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational Communication; Improving Communication; Transactional analysis in Communication.
- 9. Organizational Development :** Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; OD Intervention.

Course - II : INDIAN ECONOMIC ENVIRONMENT

1. **Economic and Social Environment** : Environment of Business, Economic Environment- Meaning and elements, Socio-cultural environment, Inter-relationship between ecology and development, environmental movement in India, New Economic policy.
2. **Structure of Indian Economy** : Position and prospects of Agriculture, small scale and large scale Industries of India, New Industrial Policy of India.
3. **Economic Planning and Policy** : Function of planning commission, planning process in India, Economic development during plan period, critical analysis of latest five year plan.
4. **International Business scene of India** : India's foreign Trade, India's Balance of payment, India's Export-Import policy foreign capital and collaborations, India's external debt, FEMA.
5. **Economic reforms since 1991** : Concepts of liberalisation, Globalisation and Privatisation, Financial Sector Reforms, Fiscal Sector reforms, Economic reforms and social justice, impact of globalisation on Indian economy.
6. **Concept of Corporate Social Responsibility, Citizen charter and corporate Governance.**

Course -II : E-COMMERCE

1. **Introduction to E-Commerce** Meaning and concept; Electronic commerce versus traditional commerce; Media convergence; E-commerce and e-business; Channels of e-commerce Business applications of e-commerce; Need for e-commerce, e-commerce as an electronic trading system- special features.*
2. **Internet Concepts and Technologies**: Concept and evolution, of Internet; Web technologies - global publishing concept, universal reader concept and client server concept; Hypertext publishing and hypertext information network; Benefits of hypertext, URLs, HTTP, HTTPD Servers, HTML, HTML Forms and CGI gateway services.
3. **Business Models of E-Commerce and Infrastructure**: E-commerce models; Supply chain management, product and service digitisation, remote servicing, procurement; Online marketing and advertising; E-commerce resources and infrastructure, resources and planning for infrastructure.
4. **Business to Consumer E-Commerce** : Cataloguing, order planning and order generation, cost estimation and pricing, order receipt and accounting, order-selection and prioritisation, order scheduling, order fulfilling and delivery, order billing and payment management; Post sales services.

5. **Web-site Design:** Role of web site in B2C e-commerce; Web-Site strategies and web-site design principles; Push and pull technologies, alternative methods of customer communication.
6. **Electronic Payment Systems:** Special features required in payment systems for e-commerce; Types of e-payment systems; E-cash and currency servers, e-cheques, credit cards, smart cards, electronic purses and debit cards; Business issues and economic implications; Operational, credit and legal risks of e-payment systems; Risk management options in e-payment systems; Components of an effective electronic payment system.
7. **Business to Business E-Commerce:** Need and alternative models of B2B e-commerce; Technologies, EDI and paperless trading; EDI architecture, EDI standards, VANs, Costs of EDI infrastructure, features of EDI service arrangement, Internet-based EDI and FTP. based messaging.
8. **E-Business:** Workflow management, mass customization and product differentiation; Organisation restructuring; Integrated logistics and distribution; Knowledge management issues and role of e-commerce infrastructure.
9. **Internet Protocols :** Layers and networking, OS layering and TCP layering; TCP, UDP, IP, DNS, SLIP and PPP; Emerging scenario in ISP.
10. **Security Issues in E-Commerce :** Security risks of e-commerce, exposure of resources, types of threats, sources of threats, security tools and risk-management approach, e-commerce security and a rational security policy for e-commerce; Corporate Digital Library; IT Act 2000.
11. **Regulatory and Legal Framework of E-Commerce :** Cyber laws-aims and salient provisions; Cyber-laws in India and their limitations; Taxation issues in e-commerce.
12. **Multi-Media and E-Commerce :** Concept and role of multimedia; Multimedia technologies; Digital video and digitisation of product and customer communication; Desk-top video conferencing and marketing; Broadband networks and related concepts; ISDN, ATM, Cell relay.

Course -III : HUMAN RESOURCE MANAGEMENT

1. Concepts and Perspectives of Human Resource Management; Human Resource Management in a changing Environment.
2. Corporate Objectives and Human Resource Planning; Career and Succession Planning; Job Analysis and Role-Description.
3. Procurement of Manpower: Methods of Manpower Search; Attracting and Selecting Human Resources; Induction and Socialisation.
4. Manpower Training and Development; Performance Appraisal and Potential Appraisal; Job Evaluation & Wage Administration.
5. Employee Welfare; Industrial Relations & Trade Unions; Dispute Resolution & Grievance Management; Employee Empowerment.

Course - IV : STATISTICAL ANALYSIS

1. Business Forecasting, Multiple correlation and multiple regression, Analysis of time series
2. Interpolation and Extrapolation
3. Association of Attributes, Chi-Square Test and Analysis of Variance
4. Sampling :
 - (a) **Small Sampling** : Students 'T' test, Fisher's 'Z' test and 'F' test.
 - (b) **Large Sample** : Test of significance in attributes and variables, standard error of mean significance of difference between two sample means and standard deviation.
5. **Probability** : Concepts and utility, permutations and combinations, Theorems of simple, total and compound probabilities, conditional probability Bernouli's Theorem and Inverse probabilities.
6. **Theoretical Frequency Distribution** : Binomial, Poisson and normal distribution, their characteristics and applications.
7. **Statistical Quality Control** : Objectives and functions, importance, methods, control charts and its types, control charts for attributes and acceptance sampling.
8. **Vital Statistics** : Meaning and uses of vital statistics, shortcomings of Indian vital statistics, calculation of vital rates, measures of mortality, measurement of fertility, measurement of population growth, Life table.

Note : Use of Calculator be allowed in Statistical Analysis.

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Note : Use of Calculator be allowed in Statistical Analysis.

Course - V : ACCOUNTING FOR MANAGERIAL DECISIONS

- 1. Introduction to Accounting :** Management accounting as an area of accounting; Objectives, nature, and scope of financial accounting, cost accounting, and management, accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities.
- 2. Accounting Plan and Responsibility Centres :** Meaning and significance of responsibility accounting; Responsibility centres -cost centre, profit centre and investment centre; Problems in transfer pricing; Objectives and determinants of responsibility centres.
- 3. Budgeting :** Definition of budget; Essentials of budgeting; Types of budgets - functional, master, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting. Cash Budget, Capital Expenditure Budget.
- 4. Standard Costing and Variance Analysis :** Standard costing as a control technique; Setting of standards and their revision; Variance analysis-meaning and importance, kinds of variances and their uses-material, labour and overhead variances; Disposal of variances; Relevance of variance analysis to budgeting and standard costing.
- 5. Marginal Costing and Break-even Analysis :** Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume-profit analysis; Break-even-analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.
- 6. Analysing Financial Statements :** Horizontal, vertical and ratio analyses; Fund flow analysis, Cash flow analysis.
- 7. Contemporary Issues in Management Accounting :** Value chain analysis; Activity based costing; Quality costing; Target and life cycle costing.
- 8. Reporting to Management :** Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels or management.

Course -VI : MARKETING MANAGEMENT

- 1. Introduction :** Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning- an overview.
- 2. Market Analysis and Selection :** Marketing environment -macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus organisational buyers; Consumer, decision-making process.
- 3. Product Decisions :** Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life cycle -strategic implications; New product development and consumer adoption process.
- 4. Pricing Decisions :** Factors affecting pricing determination; Pricing policies and strategies; Discounts and rebates.
- 5. Distribution Channels and Physical Distribution Decisions :** Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.
- 6. Promotion Decisions :** Communication process; Promotion mix -advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget, Copy designing and its testing; Media selection; Advertising effectiveness; Sale:: promotion -tools and techniques.
- 7. Marketing Research :** Meaning and scope of marketing research; Marketing Research process.
- 8. Marketing Organisation and Control :** Organising and controlling marketing operations.
- 9. Issues and Developments in Marketing :** Social, ethical and legal aspects of marketing; Marketing of Services; International Marketing; Green Marketing; Cyber Marketing; Relationship Marketing and other developments in Marketing.

M.Com. (Final) 2007-08 and onwards

COURSE INPUT

Compulsory Group :

Course - I : CORPORATE FINANCIAL ACCOUNTING

1. Accounting Principles, Concepts, convention and postulates; Financial Accounting v/s cost Accounting and Management Accounting Analysis and Interpretation of Published Accounts and Statements, Accounting Standards and standard audit practices in India.
2. Advanced Problems and Accounting treatment in case of Internal and External Reconstruction, Merger and Acquisition of Corporate business (using latest provisions of related accounting standards)
3. Consolidated Accounts of Holding Companies with one or more than one subsidiary companies.
4. Liquidation of companies; Preparation of Statement of Affairs, Receipt and Payment account and deficiency/surplus account.
5. Corporate Reporting and Information Disclosure, Concept of Adequate Disclosure, Reporting for Stake holders and Stock holders, Concept of Balanced Score Card.
6. Contemporary Concepts in Accounting: Responsibility Accounting, Social Accounting, Human Resource Accounting and Environmental Accounting.

Course - II : FINANCIAL MANAGEMENT

1. **Financial Management** : Meaning, nature and scope of finance; Financial goal - profit vs. wealth maximisation; Finance functions - investment, financing and dividend decisions.
2. **Capital Budgeting** : Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.
3. **Cost of Capital** : Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.

4. **Operating and Financial Leverage** : Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.
5. **Capital Structure Theories** : Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.
6. **Dividend Policies** : Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.
7. **Management of Working Capital** : Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.
8. **Management of cash, receivables and inventory.**

Course - III : INCOME TAX LAW, ACCOUNTS AND TAX PLANNING

1. Incidence of Tax on the basis of residential status, Income exempt from tax, Deductions to be made in computing total income, Tax rebates and tax reliefs.
2. Heads of Income: Salary, House Property, Business and Profession, Capital Gains, Other Sources, Computation of Income under each of the five heads.
3. Deemed Income or Clubbing of income, Aggregation of income Set off and carry forward of losses.
4. Assessment and computation of tax and tax liability of Individuals, Firms, HUF, Company and Co-Operative society, Non Residents, Charitable religious institutions.
5. Income tax Authorities, Procedure for Assessment, Collection Recovery and refund of tax, penalties, offences and prosecution, Appeals and Remission.
6. **Tax Planning** : Concept and objective element of tax planning, types of tax planning, Tax Planning and Tax Avoidance and Tax Evasion , Tax Planning and Tax Management.

ELECTIVE GROUP:

Optional Group - I : ACCOUNTING AND FINANCE

COURSE INPUT

Course - I : ACCOUNTING THEORY AND CONTEMPORARY CONCEPTS

1. Concept of Accounting theory, Role of Accounting Theory, Classification of Accounting Theory, Approaches in Accounting Theory.
2. Accounting Postulates, Concepts and Principles, Accounting Convention, Generally Accepted Accounting Principles and Practices.
3. Accounting Standards; International and Indian accounting standards, Accounting Standard Setting Process in India, Standard Auditing Practices in India.
4. Income Measurement: Concept and Relevance, Accounting Concept of income, Economic Concept of Income, Capital Maintenance Concept of Income, Concept of Operating Income, earnings, Net Income and comprehensive income, Measurement of Assets, Liabilities-and Income.
5. Accounting for Price Level Changes : Contemporary Concept in Accounting, Responsibility Accounting, Social Accounting, Human Resource Accounting, Environmental Accounting and other modern accounting concepts.

Course - II : FINANCIAL INSTITUTIONS & MARKETS

1. **Introduction** : Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview
2. **Financial Markets** : Money and capital markets; Money market - meaning, constituents, functions of money market; Money market instruments - call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market; Role of SEBI - an overview; Recent developments.
3. **Reserve Bank of India** : Organisation, management and functions; Credit creation and credit control; Monetary policy.

4. **Commercial Banks** : Meaning, functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading; Recent developments in commercial banking.
5. **Development Banks** : Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IF CI, ICICI, IDBI, IRBI, SIDBI; State development banks, state financial corporations.
6. **Insurance Sector** : Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority- role and functions.
7. **Unit Trust of India** : Objectives, functions and various schemes of UTI; Role of UTI in industrial finance.
8. **Non-Banking Financial Institutions** : Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Investment policies of non banking financial institutions in India.
9. **Mutual Funds** : Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview.
10. **Merchant Banking** : Concept, functions and growth Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.
11. **Interest Rate Structure** : Determinants of interest rate structure; Differential interest rate; Recent changes in interest rate structure.
12. **Foreign Investments** : Types, trends and implications; Regulatory framework for foreign investments in India.

Course - III : SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

1. **Investments** : Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis; Concept of return and risk: Security return and risk analysis, measurement of return and risk.
2. **Financial Assets** : Types and their characteristics, sources of financial information.
3. **Security Markets** : Primary and secondary market; Primary market- role, functions and methods of selling securities in primary market; Allotment procedure; New financial instruments.

4. **Public Issue** : SEBI guidelines on public issue, size of issue, pricing of issue, promoters' contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, bankers and allotment of shares.
5. **Secondary market** : Role, importance, type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository-role and need; Depositories Act, 1996.
6. **Valuation of securities** : bonds, debentures, preference shares, equity shares.
7. **Fundamental Analysis.** Economic analysis, Industry analysis and Company analysis.
8. **Technical Analysis:** Trends, indicators, indices and moving averages applied in technical analyses.
9. **Efficient Market Hypothesis** : Weak, semi-strong and strong market and its testing techniques.
10. **Portfolio Analysis** : Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk-return optimisation; Single Index Model or Market Model; Portfolio total risk, portfolio market risk and unique risk, Simple Sharpe's optimisation solution.
11. **Capital Market Theory** : Capital market line, security market line, risk free lending and borrowings; Factor models: Arbitrage pricing theory, two factor and multi factor models; Principle of arbitrage, arbitrage portfolios.
12. **Portfolio Performance Evaluation** : Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures.

ELECTIVE GROUP:

Optional Group - II : MARKETING

COURSE INPUT

Course - I : ADVERTISING & SALES MANAGEMENT

Course Contents

1. Advertising's Role in the Marketing Process : Types of advertisements, Legal Ethical and Social Aspects of Advertising; Advertising Budget, Lists of Advertising Expenses, Setting of Objectives and market positioning, DAGMAR approach.
2. Determination of Target Audience : Building of Advertising Programme- Message, Headlines, Copy, Logo, Illustration, Appeal, Layout; Role of Colours in Advertising, Campaign Planning; Media Planning; Scheduling, Measurement of advertising effectiveness - Rationale of Testing Opinion and Aptitude Tests, Recognition, Recall, Experimental Designs; Organisation of advertising department.
3. Selection, Compensation and Appraisal of an Advertising Agency; Electronic Media Buying. Advertising campaign- Advertising V/s Consumer behaviour; Sales promotion- Role of Creative strategies; Forms of Sales Promotion.
4. Nature and Scope of Sales Management; Setting and Formulating Personal Selling Objectives; Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes; Designing and Administering Compensation Plans; Supervision of Salesmen; Motivating Sales Personnel; Sales Meetings and Sales Contests; Designing Territories and Allocating Sales Efforts; Objectives and Qotas for Sales Personnel.
5. Selling as a career, Qualities of a successful Salesperson, salesmanship: Essence and Elements, Sales Manual, Sales Report, Tour Diary.

Course - II : CONSUMER BEHAVIOUR

1. Introduction to Consumer Behaviour; Consumer Behaviour and Marketing Strategy.
2. Consumer Involvement and Decision Making; Information Search Process; Evaluative Criteria and Decision Rules;

3. Consumer Motivation; Information Processing and Consumer Perception;
4. Consumer Attitudes and Attitude Change; Influence of Personality and Self Concept on Buying Behaviour; Psychographics and Lifestyle; Reference Group Influence; Diffusion of Innovation and Opinion Leadership Family Decision Making;
5. Industrial Buying Behaviour; Models of Consumer Behaviour;
6. Consumer Behaviour Audit; Consumer Behaviour Studies in India.

Course - III : MARKETING RESEARCH

1. **Introduction to Marketing Research** : Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.
2. **Problem Identification and Research Design** : Problem identification and definition; Developing a research proposal; Determining research type - exploratory, descriptive and conclusive research; Experimental designs.
3. **Data Resources**: Secondary data sources and usage; Online data sources; Primary data collection methods - questioning techniques, online surveys, observation method; Questionnaire preparation.
4. Aptitude measurement and scaling techniques -elementary introduction to measurement scales.
5. **Sampling Plan** : Universe, sample frame and sampling unit; Sampling techniques; Sample size determination.
6. **Data Collection** : Organisation of field work and survey errors - sampling and non-sampling errors.
7. **Data Analysis**: Univariate, bivariate and multivariate data analysis; Report preparation and presentation.
8. **Market Research Applications** : Product research; Advertising research; Sales and market research; International marketing research; Marketing research in India.

Optional Group - III : INTERNATIONAL BUSINESS

COURSE INPUT

Course - I : INTERNATIONAL BUSINESS ENVIRONMENT

- 1. International Business** : Nature, importance and scope; Framework for analysing international business environment - geographical, economic, socio-cultural, political and legal environment.
- 2. International Economic Environment** : World economic and trading situation;
- 3. Economic institutions and agreements** : WTO, UNCTAD, IMF, World Bank; Generalised system of preferences, GSTP; International commodity agreements.
- 4. Regional Economic Co-operation** : Types and rationale of regional economic groups; Theory of customs union; EU, NAFTA, ASEAN, SAFTA and other groupings.
- 5. Multinational Corporations** : Conceptual framework of MNCs; MNCs and host and home country relations; Technology transfers - importance and types.
- 6. Foreign Exchange Markets** : Determining exchange rates; Fixed and flexible exchange rate system; Participants in the foreign exchange markets; Foreign exchange market -cash and spot exchange market; Exchange rate quotes; LERMS; Factors affecting exchange rates - spot rates, forward exchange rates, forward exchange contracts; Foreign exchange and currency futures; Exchange rate arrangement in India; Overview of FEMA; Exchange dealings and currency possession; Information and communication.
- 7. Foreign Exchange Risk** : Transaction exposure, translation exposure and economic exposure; Management of exposures - internal techniques, netting, marketing, leading and lagging, pricing policy, asset and liability management, and external techniques.
- 8. Management of Risk in Foreign Exchange Markets** : Forex derivatives - swaps, futures, options and forward contracts.
- 9. Foreign Investment** : Capital flows - types and theories of foreign investment; Foreign investment flows and barriers.
- 10. Recent Developments in International Business**: Ecological issues; Social aspects; IT and international business.

Course - II : INTERNATIONAL MARKETING

- 1. Introduction to International Marketing :** Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation - EPRG framework; International market entry strategies.
- 2. International Marketing Environment :** Internal environment; External environment-geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.
- 3. Foreign Market Selection :** Global market segmentation; Selection of foreign markets; International positioning.
- 4. Product Decisions :** Product planning for global markets; Standardisation vs. product adaptation; New product development; Management of international brands; Packaging and labelling; Provision of sales related services.
- 5. Pricing Decisions :** Environmental influences on pricing decisions; International pricing policies and strategies.
- 6. Promotion Decisions :** Complexities and issues; International advertising, personal selling, sales promotion and public relations.
- 7. Distribution Channels and Logistics :** Functions and types of channels; Channel selection decisions; Selection of foreign distributors/agents and managing relations with them; International logistics decisions.
- 8. International Marketing Planning, Organising and Control :** Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.
- 9. Emerging Issues and developments in international marketing :** Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; WTO.

Course - III : FOREIGN TRADE POLICY, PROCEDURES & DOCUMENTATION

- 1. International Trade :** Theories of International trade- absolute and comparative advantage theories; Modern theory of trade-Heckscher-Ohlin theory; Terms of trade; Theory of international trade in services; Balance of payments and adjustment mechanism.
- 2. Commercial Policy Instruments :** Tariffs, quotas, anti-dumping/countervailing duties; Technical standards; Exchange controls and other non-tariff measures.
- 3. India's Foreign Trade And Policy :** Composition and direction of foreign trade; India's foreign trade policy; Export promotion infrastructure and the institutional set up; Deemed exports and rupee convertibility; Policy on foreign collaborations and counter trade arrangements; Indian joint ventures abroad; Project and consultancy exports.
- 4. Instruments of Export Promotion :** Export assistance and promotion measures; EPCG scheme; Import facilities, duty drawback, duty exemption scheme, tax concessions, marketing assistance; Role of state trading houses, 100% Export Oriented Units, Export Houses and Trading houses; EPZs, SEZs.
- 5. Documentation Framework :** Types and characteristics of documents; Export contract and Inco terms; Processing of an export order.
- 6. Export Financing Methods and Terms of Payment :** Methods of payment, Negotiations of export bills; Documentary credit and collection; Pre and post shipment export credit; Bank guarantees; Foreign exchange regulations.
- 7. Cargo, credit and exchange risks :** Marine insurance- procedures and documentation for cargo loss claims; ECGC schemes for risk coverage and procedure for filing claims; Institutions for credit- pre and post shipment.
- 8. Quality Control and Pre-shipment Inspection :** Process and procedures; Excise and customs clearance regulations, procedures and documentation.
- 9. Management of Imports :** Procedure for procurement through imports; import financing; Customs clearance of imports; Managing risks involved in importing transit risk, credit risk and exchange risk.

Optional Group - IV : HUMAN RESOURCE DEVELOPMENT

COURSE INPUTS

Course - 1: HUMAN RESOURCE PLANNING AND DEVELOPMENT

1. Macro Level Manpower Planning and Labour Market Analysis; Organisational Human Resource Planning; Stock Taking; work Force Flow Mapping; Age and Grade Distribution Mapping;
2. Models and Techniques of Manpower Demand and Supply Forecasting; Behavioural Factors in Human Resource Planning- Wastage Analysis; Retention; Redeployment and Exit Strategies;
3. Concepts and Practices of HRD, Subsystem of HRD, Employee Counselling
4. HRD- Career Management and Career Planning; Potentials Appraisal, Performance Appraisal; and Career Development
5. HRD Climate; Culture; QWL and Management of Change; TQM and HRD. Strategies; HRD in Strategic Organisations; Human Resource Information System.

Course - II : LEGAL FRAMEWORK GOVERNING HUMAN RELATIONS

1. Emergence and Objectives of Labour Laws and their Socio-economic Environment;
2. Industrial Relations Laws- Laws Relating to Industrial Disputes, Trade Unions, and Standing Orders;
3. Laws Relating to Discharge, Misconduct, Domestic Enquiry, Disciplinary Action; Social Security Laws;
4. Laws Relating to Workmen's Compensation, Employees State Insurance, Provident Fund, Gratuity and Maternity Relief;
5. Wages and Bonus Laws-The Law of Minimum Wages, Payment of Wages, Payment of Bonus; Laws Relating to Working Conditions- The Laws Relating to Factories, Establishment, and Contract Labour.

Course -III : CROSS CULTURAL AND GLOBAL HUMAN RESOURCE MANAGEMENT

1. Human and Cultural Variables in Global Organisations; Cross Cultural Differences and Managerial Implications;
2. Cross Cultural Research Methodologies and Hofstede's Hermes Study; Structural Evolution of Global Organisations;
3. Cross Cultural Leadership and Decision Making; Cross Cultural Communication and Negotiation;
4. Human Resource Management in Global Organisations; Selection, Source, Selection Criteria for International Assignment
5. Compensation and Appraisal in Global Perspective, MNC and Compensation system.

COURSE OUTCOMES (Commerce)

B.Com. CO1. Basic form of communicating ; Communication models and processes. Effective Communication.

B.Com. CO2. Planning of statistical investigation, census and sampling methods, Collection of primary and secondary data.

B.Com. CO3. Meaning and scope of accounting, Book keeping and accounting, Branches of accounting, Accounting principles.

B.Com. CO4. Framework of Indian Business Laws. Laws of contract, Sale of Goods Act, Negotiable Instrument Act, Consumer Protection Act.

B.Com. CO5. Principles of Business Economics, Basic problems, Market Structures Factor Pricing, Marginal productivity, Interest.

B.Com. CO6. Emerging issues in business at the national and international level, Liberalisation, Globalisation, International Environment.

B.Com. CO7. Basic knowledge of the provisions of the Companies Act. Relevant case Laws.

B.Com. CO8. Basic concepts and the tools used in cost accounting. Material, Overheads, Cost Ascertainment, Cost Records.

B.Com. CO9. Basic principles of management, Planning, Organising, Motivating and Leading people at work, Management of Change,

B.Com. CO10. Basics of Income Tax and its implications, Heads of Income, Computation of Tax, Tax Management, Tax administration.

B.Com. CO11. Entrepreneur, promotion of venture, Entrepreneurial Behaviour, Entrepreneurial Development Programmes, Role of Entrepreneur.

B.Com. CO12. Public Finance, Public Expenditure, Public Revenue, Public Debt Financial Federalism under constitution, Budgetary Procedure.

B.Com. CO13. Provisions of the Factories Act relating to Health, Safety and welfare of the workers. Indian Trade Union Act.

B.Com. CO14. Final Accounts, Valuation of Goodwill and shares, Accounting for Amalgamation, Consolidated Balanced Sheet.

B.Com. CO15. Objectives of Auditing, Audit process, Audit procedure, Audit of Limited companies, Recent trends in Auditing.

B.Com. CO16. Money functions, Role of finance in economy, Indian Banking System, Credit Creation, Development Banks, Reserve Bank of India.

B.Com. CO17. Information Revolution and Information Technology, Fundamental of Computers, Computer based Business Applications, Information system audit.

B.Com. CO18. Financial management, Capital Budgeting, Cost of Capital, Capital structure, Dividend policy, Management of Working Capital

B.Com. CO19. Management Accounting, Financial Statements, Absorption and marginal costing, Budgeting for profit planning and control.

Programme outcomes (Commerce)

B.Com. PO1- Business Communication, Business Statistics, Financial Accounting, Business Regulatory Framework, Business Economics, Business Environment.

B.Com. PO2- Company Law, Cost accounting, Principles of Business Management, Income Tax, Fundamentals of Entrepreneurship, Public Finance, Industrial Law.

B.Com. PO3- Corporate Accounting, Auditing, Money & Financial System, Information Technology & its implications in business, Financial Management, Management Accounting.

M.Com. PO1- Management Concepts and Organisational Behaviour, Indian Economic Environment, Human Resource Management, Statistical analysis, Accounting for managerial Decisions, Marketing Management.

M.Com. PO2- Corporate Financial Accounting, Financial Management, Income tax- Law, Accounts and planning, Advertising & Sales Management, Consumer Behaviour, Marketing Research.

Programme specific outcomes (Commerce)

B.Com. PSO1- Basics of business laws, effective business communication skills, analytical ability, accounting knowledge, principles of Business Economics applicable in business.

B.Com. PSO2-Basic knowledge of Companies Act 2013 and principles of management, exposure to tools used in cost accounting, basics of Income tax, return preparation and filing, exposure to entrepreneurial culture and to preparing them to set up and manage their own small units,

B.Com. PSO3- Awareness about Corporate accounting, imparting knowledge about methods of auditing, exposure to the working of money & financial system, familiarise the students with the innovations in information technology, conceptual framework of financial management.

M.Com. PSO1- Acquaintance with management concepts and organisational behaviour, knowledge of Indian Economic environment, knowledge of E-Commerce and Human Resource Management, develop statistical analysis ability, acquaintance with accounting required for managerial decisions, basics of marketing management which helped in Job and business.

M.Com. PSO2- Knowledge of corporate financial accounting, financial management skills, Income tax planning and return filing, Advertising and Sales skills development, marketing research techniques.