



**PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)**  
(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

**FACULTY OF BUSINESS MANAGEMENT AND  
COMMERCE**

**SYLLABI**

*FOR*

**B.Com. (General & Hons.)  
(Semester System)  
For the Examinations 2016-2017**

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Please note that students admitted in 2016-17 will also study the paper of “Goods and services Tax (GST)” in 3<sup>rd</sup> Semester available in the syllabus of B.Com for the session 2017-18.

**SCHEME OF B.Com COURSE (General and Hons.)**  
**Semester – I**

<b>Course Code</b>	<b>Course Title</b>	<b>Maximum Marks</b>	<b>Number of Lectures (L) Per Week</b>	<b>Tutorials (T) Per Week***</b>
<b>BCM 101 A</b> <b>BCM 101 B</b>	PUNJABI OR HISTORY AND CULTURE OF PUNJAB	50	3	
<b>BCM 102</b>	ENGLISH AND BUSINESS COMMUNICATION	100	5	1
<b>BCM 103</b>	<b>INTERDISCIPLINARY</b> PSYCHOLOGY FOR MANAGERS	100	5	1
<b>BCM 104</b>	BUSINESS ECONOMICS-I	100	5	1
<b>BCM 105</b>	PRINCIPLES OF FINANCIAL ACCOUNTING**	100	5	1
<b>BCM 106</b>	COMMERCIAL LAWS	100	5	1
<b>BCM 107</b>	PRINCIPLES AND PRACTICES OF MANAGEMENT	100	5	1

**Semester – II**

<b>Course Code</b>	<b>Course Title</b>	<b>Maximum Marks</b>	<b>Number of Lectures (L) Per Week</b>	<b>Tutorials (T) Per Week***</b>
<b>BCM 201 A</b> <b>BCM 201 B</b>	PUNJABI OR HISTORY AND CULTURE OF PUNJAB	50	3	
<b>BCM 202</b>	ENGLISH AND BUSINESS COMMUNICATION	100	5	1
<b>BCM 203</b>	<b>INTERDISCIPLINARY</b>  E-COMMERCE	100	5	1
<b>BCM 204</b>	BUSINESS ECONOMICS-II	100	5	1
<b>BCM 205</b>	CORPORATE ACCOUNTING**	100	5	1
<b>BCM 206</b>	BUSINESS LAWS	100	5	1
<b>BCM 207</b>	HUMAN RESOURCE MANAGEMENT	100	5	1
	ENVIRONMENT, ROAD	100		

	SAFETY EDUCATION AND VIOLENCE AGAINST WOMEN & CHILDREN*			
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### Semester – III

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
BCM 301	INTERDISCIPLINARY ISSUES IN INDIAN COMMERCE	100	5	1
BCM 302	COST ACCOUNTING**	100	5	1
BCM 303	COMPANY LAW	100	5	
BCM 304	BUSINESS MATHEMATICS AND STATISTICS **	100	5	1
BCM 305	BANKING AND INSURANCE	100	5	1
BCM 306	INDIRECT TAX LAWS**	100	5	1

### Semester-IV

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
BCM 401	INTERDISCIPLINARY SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	100	5	1
BCM 402	ADVANCED ACCOUNTING**	100	5	1
BCM 403	AUDITING AND SECRETARIAL PRACTICE	100	5	1
BCM 404	COST MANAGEMENT**	100	5	1
BCM 405	MARKETING MANAGEMENT	100	5	1
BCM 406	QUANTITATIVE TECHNIQUES AND METHODS**	100	5	1

## Semester-V

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
<b>BCM 501</b>	INCOME TAX LAW**	100	5	1
<b>BCM 502</b>	MANAGEMENT ACCOUNTING**	100	5	1
<b>BCM 503</b>	INDIAN ECONOMY	100	5	1
<b>BCM 504</b>	PRODUCTION AND OPERATION MANAGEMENT	100	5	1
<b>BCM 505</b>	ENTREPRENEURSHIP AND SMALL BUSINESS	100	5	1
<b>BCM 506</b>	FINANCIAL MARKETS AND SERVICES	100	5	1

## Semester-VI

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
<b>BCM 601</b>	DIRECT TAX LAWS**	100	5	1
<b>BCM 602</b>	FINANCIAL MANAGEMENT	100	5	1
<b>BCM 603</b>	ISSUES IN FINANCIAL REPORTING	100	5	1
<b>BCM 604</b>	SOCIAL AND BUSINESS ETHICS	100	5	1
<b>BCM 605</b>	OPERATIONAL RESEARCH**	100	5	1
<b>BCM 606</b>	SECTORAL ASPECTS OF INDIAN ECONOMY	100	5	1

\* This is a compulsory qualifying paper, which the students have to study in the B.A./B.Sc./B.Com./BBA 1<sup>st</sup> year (2<sup>nd</sup> Semester). If the student/s failed to qualify the paper during the 2<sup>nd</sup> Semester, he/she/ they be allowed to appear/qualify the same in the 4<sup>th</sup> or 6<sup>th</sup> Semester/s.

\*\* the strength of B.Com. unit shall be 70. There will be tutorials only in the papers which have been highlighted with asterisk\*\*.

\*\*\*Each unit of B.com. will be divided into 3-groups for the purpose of Tutorials.

## **Scheme of Examination**

### **B.Com. Honours**

A student can pursue Honours course in B.Com. by taking up one paper each in four semesters beginning with 3<sup>rd</sup> semester in any one of the following four streams. Option of any stream once exercised cannot be changed subsequently.

#### **1. Accounting & Finance**

- |  |                          |
|--|--------------------------|
| 1. <b>BCH 307:</b> Accounting Theory and Reporting Practices | 3 <sup>rd</sup> Semester |
| 2. <b>BCH 407:</b> Contemporary Issues in Accounting         | 4 <sup>th</sup> Semester |
| 3. <b>BCH 507:</b> Strategic Financial Management            | 5 <sup>th</sup> Semester |
| 4. <b>BCH607:</b> Investment Management                      | 6 <sup>th</sup> Semester |

#### **2. Economics**

- |  |                          |
|--|--------------------------|
| 1. <b>BCH 308:</b> Development Economics   | 3 <sup>rd</sup> Semester |
| 2. <b>BCH 408:</b> Industrial Economics    | 4 <sup>th</sup> Semester |
| 3. <b>BCH 508:</b> Money and Banking       | 5 <sup>th</sup> Semester |
| 4. <b>BCH 608:</b> International Economics | 6 <sup>th</sup> Semester |

#### **3. Management Studies**

- |   |                          |
|---|--------------------------|
| 1. <b>BCH 309:</b> Advertising & Brand Management | 3 <sup>rd</sup> Semester |
| 2. <b>BCH 409:</b> Consumer Behaviour             | 4 <sup>th</sup> Semester |
| 3. <b>BCH 509:</b> Compensation Management        | 5 <sup>th</sup> Semester |
| 4. <b>BCH 609:</b> Training & Development         | 6 <sup>th</sup> Semester |

#### **4. Banking**

- |   |                          |
|---|--------------------------|
| 1. <b>BCH 310:</b> Bank Management                        | 3 <sup>rd</sup> Semester |
| 2. <b>BCH 410:</b> Bank Legislation                       | 4 <sup>th</sup> Semester |
| 3. <b>BCH 510:</b> Electronic Banking and Risk Management | 5 <sup>th</sup> Semester |
| 4. <b>BCH 610:</b> Bank Marketing                         | 6 <sup>th</sup> Semester |



## SYLLABI FOR B.COM FOR THE EXAMINATION OF 2016-17 ONWARDS

### *Note :*

1. Examination in each subject for B.Com will be of 3 hours duration.
2. There will be no objective type questions.
3. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
5. Tutorials classes will be held as notified in the Scheme of Examination for the session 2014-15 and 2015 onwards.
6. The following categories of the students shall be entitled to take the option of History and Culture of Punjab in lieu of Punjabi as compulsory subject:
  - (a) Students who have not studied Punjabi up to Class 10<sup>th</sup>.
  - (b) Wards of defence personnel and Central government employee/employees, who are transferable on all India basis.
  - (c) Foreigners.
7. 20% marks in each paper will be internal assessment based on the following parameters:
  - a. Mid-Semester Test : 50%
  - b. Academic Activity : 30%  
(Seminar, Project & Assignments)
  - c. Attendance : 20%

### **INSTRUCTIONS FOR THE PAPER SETTERS**

Note : The question paper of each subject covering the entire course shall be divided into three sections :

#### **Section A (20 marks)**

This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

#### **Section B (30 marks)**

This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

#### **Section C (30 marks)**

This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

**Important Note :** In all numerical papers the paper setter is required to set numerical questions as follows:

Section A :	Four numerical questions out of six questions.
Section B and C:	At least two numerical questions out of four questions.

**SCHEME OF B.COM. COURSE (GENERAL AND HONS.)**

**SEMESTER-I**

**BCM101 A: PUNJABI**

Max. Marks : 50 marks.

Written : 45 marks.

Internal Assessment : 05 marks.

Time : 3 hrs.

- |    |   |          |
|----|---|----------|
| 1. | A Book of Punjabi.  | 20 marks |
| 2. | Essay Writing on National and International Problems.         | 10 marks |
| 3. | Translation of Business Advertisement from English to Punjabi | 05 marks |
| 4. | Correct-Incorrect words                                       | 05 marks |
| 5. | Business Vocabulary   | 05 marks |

**Courses:**

1. Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi,  
Publishers: Kasturi Lal & Sons, Amritsar-Jalandhar.  
Chapters 1 to 6
2. List of words of Business Vocabulary attached (A to H)

**Themes and Units:**

- |    |  |              |
|----|--|--------------|
| 1. | Two questions from the book <b>Galiey Chikkarh Door Ghar</b><br>(With internal choice) | 6+6=12 marks |
| 2. | Short answer question (4 out of 6)   | 2×4=08 marks |
| 3. | Essay (1 out of 4) (National and International Problems)                               | 10 marks     |
| 4. | Translation of Business Advertisement from English to Punjabi                          | 05 marks     |
| 5. | Correct-Incorrect words (5 words out of 8)   | 05 marks     |
| 6. | Business Vocabulary (5 words out of 8)   | 05 marks     |



phlekwH Gkr gfj bk  
; w? No gfj bk

**Business Vocabulary**

1.	Acceptance	gqkBrh, ; thfeſh
2.	Access	gj ũ
3.	Account	blyk
4.	Accountant	blykeko
5.	Account Book	tj h ykſk
6.	Acknowledgement	gj ũ o; hd
7.	Advance	gõrh
8.	Alternative Cost	ftebgh bkrs
9.	Amalgamation	; fwõoD
10.	Amortization of Debts	eof÷nk dk feõstko Gſr skB
11.	Amortization of fixed Assets	nub ; gsh dh feõstko gõsh
12.	Annuity	tkofõeh
13.	Anticipated Prices	nBŵkfBs ehwsK
14.	Arbitration	; kb; h, ftu'brh
15.	Assessed Tax	fBoXkos eo
16.	Assets	; gsh
17.	Assets and Liabilities	bDdkohnk ns/dDdkohnk
18.	Authorized Capital	nfXekfos gſi h
19.	Audit	blyk gVskb
20.	Audit Staff	blyk gVskb nwbk
21.	Average	n <sup>o</sup> ; s
22.	Average Productivity	n <sup>o</sup> ; s Tſgkdesk
23.	Average Income	n <sup>o</sup> ; s nkwdB
24.	Back Log	fgSbk pekfJnk
25.	Balance Sheet	õõ ; koDh
26.	Bankrupt	fdtkbhnk
27.	Barter	t; s tNKdok
28.	Beneficial	bkGdkfJe
29.	Bilateral Agreement	d' fXoh ; wM'sk
30.	Bill of Exchange	j ſh
31.	Bond	foDFg/so
32.	Book Value	feſkph wſb
33.	Book Keeping	tj h ykſk
34.	Break-Even Point	; wkB fpd
35.	Breach of Trust	nwkBs ftu fõnkBs
36.	Broker	dbkb

37.	Capital Account	gfi hrs yksk
38.	Capital Expenditure	gfi h og you
39.	Capital Formation	gfi h fBowkD
40.	Capital Investment	gfi h fBtđ
41.	Capital Gains	gfi h og bkG
42.	Capital Goods	gfi h og t; sk
43.	Cash Account	o'eV yksk
44.	Cash Balance	Bed pekfJnk
45.	Cash Book	o'eV tj h
46.	Census	i BrDBk
47.	Circulating Capital	wkoehN ftu b'rh gfi h
48.	Commerce	ekwo; , tDi , tgko
49.	Commercial Capital	tDi h gfi h
50.	Commodity	TgGrsk t; s
51.	Company	egBh
52.	Competition	gsh: 'rsk
53.	Corporation	fBrw
54.	Cost Account	bkr s byk
55.	Cost of Production	TsgkdB dh bkr s
56.	Current Account	ukb(yksk
57.	Current Liabilities	ubs dDdkohnk
58.	Debenture	foD g'zo
59.	Debt Management	foDFgpX
60.	deduct	eN'sh
61.	Deferred Payment	; Efr s Gf' skB
62.	Deflation	w'ldok ft; chsh
63.	Demand for payment	ndkfJr'h bJh wr
64.	Demonstration Effect	gpoóBh g'kt
65.	Depreciation	w'lb xNkJh
66.	Depression	nkofEe wdk
67.	Devaluation	eo; h dk ntw'pD
68.	Discount Rate	eN'sh do
69.	Disinvestment	ftfBtđ
70.	Dividend	bkGFnđ
71.	Distribution	ftsoD
72.	Documentary proof	d; skt/-h ; p's
73.	Double Entry	dj ok fJdoki
74.	Draftsman	Beók Bth;
75.	Economic Indicator	nkofEe ; ŷe

76.	Entrepreneur	T dwh
77.	Excise Duty	T sgkdB eo
78.	Export Tax	fBo: ks eo
79.	Expenditure	you
80.	Fair Trade	T fus tgko
81.	Finance	ft s
82.	Finance affairs	ft sh wkw /
83.	Financial Penalty	ft sh d v
84.	Fine Paper	T sw j /h
85.	Firm	cow
86.	Firm Offer	g eh g e
87.	Fiscal Policy	ft sh B sh
88.	Fiscal Year	ft sh ; kb
89.	Fixed Capital	; Ek h g  h
90.	Fixed Costs	; Ek h you.
91.	Floatation	eo÷k ukb{eoBk
92.	Foreign Exchange	ft d h w dok
93.	Fringe Benefits	T gob/bkG
94.	Glut	Gowko
95.	Goods Account	wkb b /k
96.	Gross Profit	e b bkG
97.	Hidden Tax	b gs eo
98.	Hoarding	÷ y okpk÷h
99.	Holding Company	fB:  oe egBh
100.	Human Capital	wB /h g  h

### HISTORY AND CULTURE OF PUNJAB

**For B.Sc. /B.Sc. (Hons) Bio-Technology/B.Sc. (Hons) Bio-Informatics/B.Sc. 4 year agriculture /BCA/B.Sc. Fashion Designing/B.Sc. Microbial and Food Technology / 4 year B.PEd. /BFA/BBA/B.Com B.A Hons. (Education) B.Ed. etc. all courses that take this paper for ONE year only.**

**6 credit course**

**SEMESTER I**

**HISTORY AND CULTURE OF PUNJAB FROM THE EARLIEST TIMES TO 1849  
INSTRUCTIONS FOR THE PAPER –SETTER AND CANDIDATES: (FOR PAPER in semester 1 AND 2)**

1. The syllabus has been divided into four Units.

There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions carrying 05 marks i.e. 1 mark each. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit-IV in all. Each question will carry 10 marks.

2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.

**The paper-setter must put note (2) in the question paper.**

3. One question from Unit-IV shall be set on the map.

**Explanation:**

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under:

Map : 06 Marks

Explanatory Note : 04 Marks

In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 marks each and write explanatory note on any two of 2 marks each.

3. The paper-setter would avoid repetition between different types of question within one question paper.

**BCM101 B PAPER: HISTORY AND CULTURE OF PUNJAB FROM THE EARLIEST TIMES TO 1849**

Max. Marks : 50  
Theory : 45  
Internal Assessment : 05  
Time : 3 Hours

**Objectives:** To introduce the students to the history of Punjab region.

**Pedagogy:** Lectures, library work and discussions.

**UNIT I**

1. Harappan Civilization: extent and town planning; socio-economic life.
2. Vedic Age: socio-economic life; development of caste; position of women.
3. Religion: vedic religion; impact of Buddhism and Jainism on the region.

## UNIT II

4. Society and Culture c. 1000 A.D.: Socio-economic life; religious life; education
5. Cultural Reorientation: main features of Bhakti; origin and development of Sufism
6. Society and Culture c. 1500A.D: socio-economic life under the Lodhis; religious beliefs and practices- Vainavism, Shaivism, Shaktism, Islam.

## UNIT III

7. Sikhism: new ideology of Guru Nanak; evolution of Sikh community-guruship,manji,masand; new institutions-gurdwara, sangat-pangat.
8. Transformation of Sikhism: martyrdom of Guru Arjan; martyrdom of Guru Tegh Bahadur; impact.
9. Institution of Khalsa: new baptism; significance

## UNIT IV

10. Changes in Society: social unrest; emergence of new rulers-rakhi, gurmata, dal khalsa.
11. Society and Culture under Maharaja Ranjit Singh: social mobility; painting and architecture; literature.
12. MAP: Major Historical Places: Harappa, Mohenjodaro, Sanghol, Ropar, Lahore, Amritsar, Kiratpur, Anandpur Sahib, Tarn Taran, Machhiwara, Goindwal, Khadur Sahib.

### Suggested Readings:

1. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989.
2. Joshi, L.M and Singh, Fauja (ed.) : History and Culture of the Punjab, Vol. I, Punjabi University, Patiala, 1977
3. Prakash, Buddha : Glimpses of Ancient Punjab, P.U., Patiala, 1983
4. Thapar, Romila : A History of India, Vol. I, Penguin Books, 1966
5. Basham, A.L : The Wonder That was India, Rupa Books, Calcutta (18<sup>th</sup> rep.),1992
6. Sharma, B.N : Life in Northern India, MunshiRam Manohar Lal, Delhi, 1966
7. Singh,Kirpal :History and Culture os the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala.
8. Singh, Fauja(ed.) :History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
9. Grewal, J.S. :The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
10. Singh, Khuwant :A History of the Sikhs, vol I: 1469-1839, oxford University Press,. Delhi, 1991.
11. Chopra, P.N.,Puri, B.N.:A Social, Cu.ltural and Economic History of India, Vol.II, And Das,M.N. Macmillan, delhi, 1974.
12. Hussain ,Yusuf : Glimpse of Medieval Indian Culture, Asia Publishing House, Bombay, 1973(rep.).

**Note:** The following categories of the students shall be entitled to take option of History & Culture of Punjab in lieu of Punjabi as compulsory subject:

- A. That the students who have not studied Punjabi upto class 10<sup>th</sup>.
- B. Ward of / and Defence Personnel and Central Govt. Employee/Employees who are transferrable on all India basis.
- C. Foreigners

### **BCM 102: ENGLISH AND BUSINESS COMMUNICATION SKILLS**

**Note:**

- (i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.
- (ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.
- (iii) For Unit I, the prescribed text is **Ten Mighty Pens**, ed., K.A. Kalia (Oxford University Press), The relevant sections, however, are as follows:
  - I. The Model Millionaire : *Oscar Wilde*
  - II. The Gift of the Magi : *O. Henry*
  - III. The Judgement-seat of Vikramaditya : *Sister Nivedita*
  - IV. Fur : *Saki*
  - V. A. Marriage Proposal : *Anton Chekhov*
- (iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end. Unit II shall consist of the following sub-units:

*Business Communication:* It shall focus on different aspects of communication in general and business communication in particular, communication within organizations, types of communication, and significance of positive attitude in improving communication.

*Writing Skills:* Letters of all kinds, tender notices, auction notices, public notices; memos and advertisements relating to sales/marketing.

*Practical Work:* To impart the skills of Personal Interview and public speaking like Declamation and Debate.

#### **Practical Work:**

There will be viva-voce examination of 10 marks which will include Debate, Declamation and Personal Interview.

**Note :** *In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100.*

**Testing Scheme:**

The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text <b>Ten Mighty Pens.</b>	12 Marks
Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, be based upon the prescribed text <b>Ten Mighty Pens.</b>	10 Marks
<b>Note:</b> The questions 1 & 2 should be so designed as to cover all the chapters prescribed.		
Q. 3.	It shall consist of an Unseen Passage for Comprehension (not more than 300 words), with minimum five questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc.	12 Marks
Q. 4.	It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column.	6 Marks
<b>Section II</b> <i>(Based upon Unit II)</i>		
Q. 5.	This question shall test a students' ability to write business letter of various kinds (in not more than 250 words). There will be Internal Choice in the question.	10 Marks
Q. 6.	This question shall be on Memos, Tender Notices/Auction Notices/Public Notices/ Advertisements.( have to attempt four of 5 marks each)	20 Marks 5x4=20
Q.7.	Two short questions to test the students' understanding of various aspects of business communication.	10 Marks

### **Suggested Reading:**

1. *Business Communication*, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.
2. *Textbook of Business Communication*, Anjali Kalkar, R.B. Suryawanshi, Amlanjyoti Sengupta,, Hyderabad: Orient Blackswan.
3. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan.



## **BCM103: PSYCHOLOGY FOR MANAGERS**

**Objective:** The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.

### **UNIT- I**

Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models.

Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour

Personality: Meaning, Characteristics, Determinants and Theories of Personality

Perception: Nature & Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perpetual Errors and Distortions.

Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.

### **UNIT II:**

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale.

Inter Personal Behaviour and Transactional Analysis (TA).

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership .

Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress.

Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

### **Reference books:**

1. Robbins, Stephens P., Organisational Behaviour
2. French, W and C. Bell, Organisational Development
3. Davis, Keith, Human Behaviour at Work: Organisational Behaviour
4. Luthans, Fred, Organisational Behaviour
5. Harold Weihrich, Koontz, Essentials of Management
6. Robbins, Stephens P., Organisational Behaviour Concepts, controversies and Applications.

## **BCM 104: BUSINESS ECONOMICS-I**

**Objective:** To study the basic concepts of microeconomics relevant for Business decision making and helping the students to understand the application of economic principles in business management

### **UNIT – I**

Consumer Behaviour

Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve.

Indifference Curve Approach: Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect, Price Effect a combination of Income Effect and Substitution Effect.

Law of Demand

Elasticity of Demand: Definitions, Types, Measurement, Factors and Importance.

Demand Forecasting

### **UNIT-II**

Production and Revenue

Production Function : Laws of Returns, Law of Variable Proportion and Returns to Scale.

Cost and Cost Curves : Concept of Nominal Real Economic Implicit, Explicit and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost.

Revenue Curves : Concept of Total Average and Marginal Revenue under different Market Conditions, Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand.

Perfect Competition: Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time element in Price Determination.

Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination and Its Types.

Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, Equilibrium of Firm with respect to Selling Cost.

Oligopoly: Features, Price Leadership, Collusive Oligopoly, Kinky Demand Curve Analysis

### **Reference books:**

1. Dwivedi, D.N. Managerial Economics, 7<sup>th</sup> Edition, Vikas Publishing House.
2. Salvatore, D. Managerial Economics in a Global Economy, 6<sup>th</sup> Edition, Oxford University Press.
3. Peterson, L. and Jain Managerial Eco., 4<sup>th</sup> Edition, Pearson Education.
4. A. Kontsoyianis; Modern Micro-Economics.
5. M. Adhikary ; Business Economics.

## **BCM 105: PRINCIPLES OF FINANCIAL ACCOUNTING**

**Objective:** The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

### **UNIT – I**

Generally Accepted Accounting Principles (GAAP): Accounting Concepts and Conventions: their Nature, Purposes and Limitations. Financial Accounting Standards: Transition from IAS to IFRS.

Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet

Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches).

Departmental Accounting: Meaning, Needs, Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealised Profit.

### **UNIT – II**

Accounting for Consignment.

Accounting for Joint Venture.

Accounting for Dissolution of Partnership Firm; Insolvency of Partners(excluding Sale to a Company) and Piecemeal Distribution.

Royalty Accounts

#### **Practical work:**

- 1 . Preparation of List of Accounting Standards and IFRS.
2. Comparison of US GAPP with Indian Accounting Standards.

#### **Reference books:**

1. Shukla and Grewal ó Advanced Accounting, S. Chand Publication, New Delhi.
2. R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, New Delhi.
3. T.S. Reddy & A. Murthy ó Financial Accounting, Margham Publications, Chennai.
4. P.C. Tulsian ó Financial Accounting, S.Chand and Sons.

## **BCM 106: COMMERCIAL LAW**

**Objective:** The main objective of the paper is to acquaint the students with general Commercial Laws.

### **UNIT I**

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.

### **UNIT II**

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.

Right to Information Act, 2005: Definitions, Right to Information & Obligations of Public Authorities, The Central & State Information Commission, Power & Functions of the Information Commissions, Appeal & Penalties.

The Consumer Protection Act, 1986: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.

### **Reference books:**

1. Avtar Singh : The Principles of Mercantile Law
2. M.C. Kuchhal : Business Law
3. N.D. Kapoor : Business Law
4. P.R. Chandra : Business Law, Galgotia, New Delhi
5. Gogna : Mercantile Law, S. Chand
6. M.S. Shukla : Business Law, Sultan Chand.

## **BCM 107: PRINCIPLES AND PRACTICES OF MANAGEMENT**

**Objective:** The objective of the paper is to help the students in understanding the process of business management and its functions.

### **UNIT I**

Management: Nature, Definitions, Scope, Levels, Process and Significance of Management. Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management (Drucker, Porter, Prahalad, Senge and Tom Peters)

Planning: Concept, Process, Nature, Steps in Planning, Significance and Types. Decision Making: Concept and Process, Types of Decisions, Management By Objectives (MBO).

Organization: Concept, Nature, Process, Significance, Types, Organisational Structure, Committees, Span of Control. Authority and Responsibility. Delegation, Decentralization and Departmentation.

### **UNIT II**

Direction: Concept, Features, Importance and Limitations of Direction. Elements of Direction- Supervision, Motivation, Leadership and Communication

Coordination: Concept, Features, Importance and Limitations of Coordination. Internal and External Coordination

Control: Concept, Features, Importance and Limitations of Control. Control Process. Essentials of a Good Control System. Techniques of Control. Relationship between Planning and Control

### **Reference books:**

1. Peter F. Drucker, -The Practice of Managementø
2. Wehrich and Koontz, -Essentials of Managementø
3. Stoner and Freeman, -Managementø
4. David R Hampton, -Modern Managementø
5. Stephen P Robbins, David A DeCenzo, -Fundamentals of Management, Essential Concepts and Applicationsø

## SEMESTER-II

### SCHEME OF B.COM. COURSE (GENERAL AND HONS.)

#### BCM201 A: PUNJABI

Max. Marks : 50 marks.

Written : 45 marks.

Internal Assessment : 05 marks.

Time : 3 hrs.

- |    |                                   |          |
|----|-----------------------------------|----------|
| 1. | A Book of Punjabi.                | 20 marks |
| 2. | Business Correspondence : Letters | 10 marks |
| 3. | Punctuation                       | 05 marks |
| 4. | Business Advertisement            | 05 marks |
| 5. | Business Vocabulary               | 05 marks |

#### Courses:

1. Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi, Publishers: Kasturi Lal & Sons, Amritsar-Jalandhar. Chapters 7 to 12.
2. List of words of Business Vocabulary attached (I to Z)

#### Themes and Units:

- |    |   |                |
|----|---|----------------|
| 1. | Two questions from the book Galiey Chikkarh Door Ghar. (With internal choice) | 6+6=12 marks   |
| 2. | Short answer question (4 out of 6)  | 2 x 4=08 marks |
| 3. | Business Correspondence : Letters   | 10 marks       |
| 4. | Punctuation   | 05 marks       |
| 5. | Business Advertisement (Punjabi)  | 05 marks       |
| 6. | Business Vocabulary   | 05 marks       |

#### Suggested Readings

Punjabi Viyakaran by Dr. Harkirat Singh, Punjab State University Text-book Board, Chandigarh.

phHekwH Gkr gfj bk

; w? No dñ k

**Business Vocabulary**

1. Imperfect Market	ngbD wvH
2. Imports	nk: ks
3. Import Duty	nk: ks eo
4. Imputed Income	nkofgs nkwdB
5. Imprest Account	; oekoh gðr h bÿk
6. Income Statement	nkwdB fuÿmk
7. Index of Profit	bkG ; ÿe
8. Income Tax	nkwdB eo
9. Inflation	wÿdok ; chsh
10. Intangible Assets	n; Eþ bDdkohnk
11. Investment	fBtð
12. Invoice	phue
13. Jobber	; Nke nkVðsh
14. Job Casting	bkr s fBoXkoD
15. Joint Venture	; KMk Tÿdw
16. Labour	feos
17. Laissez Fair	yÿbñ ft t; Ek
18. Lease Holding Building and Property	gN/ðs/fJwkos ns/i kfJdkd
19. Ledger	ðksk
20. Ledger Folio	yksk gBk
21. Liabilities	dDdkohnk
22. Liquidator	fBoXkoe
23. Market	wvH
24. Marketable Goods	fteD: r t; sk
25. Mechanization	wðhBheoB
26. Mercantilism	tgkotkd
27. Monetary System	wÿdok gpX
28. Money of Account	bÿ/dh wÿdok
29. Monopoly	JekfXeko
30. Mortgage	ofj D, froth
31. Net Investment	fBo'b fBtð
32. Net Profit	fBo'b bkG
33. Notice of Stoppage	o'e ; ÿBk
34. Office Expenses Account	døsoh ðou bÿk

35.	Open Market Operations	yflbll wvhl ftj ko
36.	Over Due	fwrkd glr h
37.	Over Head Cost	pMh bkrs
38.	Partnership	fj l; dkoh, ; KMHdkoh
39.	Payable Accounts	dD: r by.
40.	Preference Shares	soi hj h fj l; ,
41.	Premium	ghwhnw
42.	Price Control	ehws fB: soD
43.	Production	TsgkdB
44.	Profit Margin	bkG nō
45.	Proprietor	; gsh wkbe
46.	Quasi Negotiable Instrument	noX ftzeoh: r j lvh
47.	Quotation	wfb ; uh
48.	Rate of Exchange	tNkdok do
49.	Ready Delivery	fsnko wkb
50.	Real Wages	tk; sfte wi dph
51.	Rebate	SN, eNsh
52.	Recession	nkofEe wdh dk db
53.	Receivable Accounts	bD: r by.
54.	Redemption of Mortgage	ofj D SvkTPk
55.	Receipts and Payment Account	glgsh ns/ndkfJrh byk
56.	Rent	feokfJnk
57.	Rent Account	brkB byk, feokfJnk byk
58.	Reserve Price	okythAehws
59.	Revenue	nkwdB
60.	Sales Tax	ftzeoh eo
61.	Sales Transfer Order	ftzeoh fJsekb j ew
62.	Security Bond	i wkBsBkwk
63.	Service Goods	; tk t; sk
64.	Shares	ōho, fj l; ,
65.	Share Capital	ōho gfi h
66.	Share Holder	fj l; dko
67.	Share Market	ōho pki ko
68.	Short Bills	nbgekvh j lvhNK
69.	Slump	wdk
70.	Sole Proprietorship	Jeb wkbeh
71.	Speculation	; Nk nBvkB
72.	Statutory Company	ekBB nXhB ; Ekfgs egBh
73.	Stipulated	fBōfus ehsk



74.	Stock	Gvko, ; Nke
75.	Stock Exchange	ôho pki ko
76.	Subsidiary Company	; j kfJe egBh
77.	Surety	÷kwB
78.	Tariff	do ; ùh
79.	Tax Exemption	eo SN
80.	Tax Base	eo nkXko
81.	Tax Evasion	eo u'òh
82.	Tax Equity	eo ; wBhsh
83.	Tender	NM'o
84.	Tender money	NM'o dh oew
85.	Terms of Payment	Gj' skB dhnk ôosK
86.	Terms of Trade	t gko dhnk ôosK
87.	Trademark	wkoek
88.	Transactions	; 'd/, bD dD
89.	Transfer Book	fJsek b ysk
90.	Under Value	xN w'lonæD
91.	Unproductive Expenditure	nD-Tgi kT{you
92.	Unproductive Labour	nD-Tgi kT{feos
93.	Validity Period	gwkfDs fwnkd
94.	Vertical Integration	; woç ; xNB
95.	Wages	wi dph
96.	Wages Account	Tji os byk
97.	Wage Goods	wi dph t ; sk
98.	Wage Book	Tji os tj h
99.	Wharf age	TçokJh
100.	Write Off	tN/yks/gkTDk
101.	Working Capital	ubs gi h
102.	Yield	Tgi
103.	Zero Rate of Interest	ftnki dh ÷ho' do

## HISTORY AND CULTURE OF PUNJAB

**For B.Sc. /B.Sc. (Hons) Bio-Technology/B.Sc. (Hons) Bio-Informatics/B.Sc. 4 year agriculture /BCA/B.Sc. Fashion Designing/B.Sc. Microbial and Food Technology / 4 year B.PEd. /BFA/BBA/B.Com etc. all courses that take this paper for ONE year only.**

**6 credit course**

### SEMESTER II

#### HISTORY AND CULTURE OF PUNJAB IN THE COLONIAL AND POST INDEPENDENCE TIMES

#### INSTRUCTIONS FOR THE PAPER –SETTER AND CANDIDATES: (FOR PAPER in semester 1 AND 2)

1. The syllabus has been divided into four Units.  
There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions carrying 5 marks i.e. 1 mark each. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit-IV in all. Each question will carry 10 marks.
2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.  
**The paper-setter must put note (2) in the question paper.**
3. One question from Unit-IV shall be set on the map.

Explanation:

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under:  
Map : 06 Marks  
  
Explanatory Note : 04 Marks

In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.

3. The paper-setter would avoid repetition between different types of question within one question paper.

## **BCM201 B PAPER: HISTORY AND CULTURE OF PUNJAB IN THE COLONIAL AND POST INDEPENDENCE TIMES**

Max. Marks	:	50
Theory	:	45
Internal Assessment	:	05
Time	:	3 Hours

**Objectives:** To introduce the students to the history of Punjab region in modern times.

**Pedagogy:** Lectures, library work and discussions.

### **UNIT I**

1. Introduction of Colonial Rule: administrative changes; means of communication; western education.
2. Agrarian Development: Commercialization of agriculture; canalization and colonization.
3. Social Classes: agrarian groups; new middle classes

### **UNIT II**

4. Early Socio Religious Reform: Christian Missionaries; Namdharis; Nirankaris.
5. Socio Religious Reform Movements: activities of Arya Samaj; Singh sabhas; Ahmadiyas.
6. Development of Press & literature: growth of press; development in literature

### **UNIT III**

7. Emergence Of Political Consciousness: Agrarian uprising 1907; Ghadar.
8. Gurudwara Reform Movement: Jallianwala Bagh; foundation of SGPC and Akali Dal; Morchas.
9. Struggle for Freedom: activities of revolutionaries - Babbar Akalis, Naujawan Bharat Sabha; participation in mass movements ó non co-operation, civil disobedience, Quit India.

### **UNIT IV**

10. Partition and its Aftermath: resettlement; rehabilitation
11. Social Concerns In Post Independence Punjab: language; immigration; socio-economic issues.
12. MAP: Major Historical places: Delhi, Kurukshetra, Jaito, Ferozepur, Ambala, Amritsar, Lahore, Ludhiana, Qadian, Jalandhar, Lyallpur, Montgomery.

### Suggested Readings:

1. Singh, Kirpal :History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3<sup>rd</sup> edn.).
2. Singh, Fauja(ed.) :History of the Punjab, Vol.III, Punjabi University, Patiala
3. Grewal, J.S. :The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
4. Singh, Khuwant :A History of the Sikhs, vol I: 1469-1839, oxford University Press., Delhi, 1991.
5. Chopra, P.N.,Puri, B.N.:A Social, Cultural and Economic History of India, Vol.II, And Das,M.N. Macmillan, delhi, 1974.

### BCM 202 : ENGLISH AND BUSINESS COMMUNICATION

#### Note:

- (i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.
- (ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.
- (iii) For Unit I, the prescribed text is **Ten Mighty Pens** Issues ed. K.A. Kalia (Oxford University Press).

The relevant sections, however, are as follows:

- I. Chandalika: *Rabindranath Tagore*
  - II. A Bachelor's Complaint of the Behaviour of Married People: *Charles Lamb*
  - III. El Dorado: *R.L. Stevenson*
  - IV. Bores : *E.V. Lucas*
  - V. The Art of the Essayist : *A.C. Benson*
- (iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end, Unit II shall consist of the following sub-units:

*Writing Skills:* This section shall focus on business précis-writing, curriculum vitae; short formal reports (not exceeding 200 words).

*Modern Forms of Communication:* Here special emphasis shall be given to teaching the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations. Apart from this, the students shall also be given basic lessons in Effective Listening, Non-Verbal Communication, How to Prepare for Group Discussion etc.

*Practical Work:* To impart skills of Group Discussion.

**Practical Work:** There will be viva-voce examination of 10 marks which will include Group Discussion. The students will appear in the group of 10 students for viva-voce.

**Note:** *In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100.*

**Testing Scheme:** The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

**Section I** *(It is text-based and corresponds to Unit I in the syllabus)*

Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text <b>Ten Mighty Pens</b> .	12 marks
Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, and be based upon the prescribed text <b>Ten Mighty Pens</b> .	10 marks
<b>Note:</b> The questions 1& 2 should be so designed as to cover all the chapters prescribed.		
Q.3.	It shall consist of <b>an Unseen Passage for Comprehension</b> (not more than 300 words), with minimum six questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc.	12 marks
Q.4.	It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column.	6 marks
<b>Section II</b> <i>(Based upon Unit II)</i>		
Q.5.	The students shall be asked to write a short survey report on a situation, incident, business problem, or the possibility of starting a new commercial venture (in about 150-200 words). The students shall be given an internal choice in this question.	10 marks
Q.6.	This will test the students' ability to write a Précis. A passage of about 200 words shall be given and the students shall have to write a précis of about 70 words (including the title).	10 marks

Q.7.	Definition/format of Modern forms of communication to be tested- Listening - Non verbal communication, e-mail, fax, teleconferencing etc.	10 marks
Q.8.	Curriculum Vitae	10 marks

**Suggested Reading:**

1. *Business Communication*, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.
2. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan.
3. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan.

## **BCM 203: E- COMMERCE**

**Objective:** The objective of this paper is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce with IT specialization.

### **UNIT I**

Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce ó Present and potential.

E-Business : Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B ), Present Status of E-Commerce in India, Regulatory Aspects of E-Commerce.

### **UNIT II**

Changing Structure of Organisation ó The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. Socio-Economic Impacts of E-Commerce.

Electronic Payment System: Types of Payment System ô E-Cash and Currency Servers, E-Cheques, Credit Cards, Smart Cards, Electronic Purses and Debit Cards. Electronic Data Interchange, Digital Signatures, Cryptography, Interoperability and Intercompatibility.

### **Reference books:**

1. Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E-Business Vanity Books International, Delhi.
2. Kalakota, Ravi and Shinston Andrew B: Frontiers of Electronic Commerce, Addison Wesley.
3. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
4. Schneider, Gray P.: Electronic Commerce, Course Technology, Delhi.

## BCM 204: BUSINESS ECONOMICS-II

**Objective:** The paper aims at providing the knowledge of basic concepts of the distribution and modern tools of macro-economic analysis.

### UNIT-I

#### Distribution

Wages : Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.

Rent: Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi- Rent.

Interest: Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest.

Profits: Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits.

National Income: Meaning, Concepts of National Income, Measurement of National Income, Difficulties in Its Measurements, Its Significance.

### UNIT- II

Sayø Law of Market: Meaning, Implications,

Classical Theory of Income Output and Employment:

Keynesian Theory of Employment.

Effective Demand: Determination, Importance

Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance.

Marginal Efficiency of Capital: Meaning, Determinants, Theory of Secular Stagnation.

Investment: Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment.

Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier and Under-Developed Countries.

#### Reference books:

- 1.Shapiro. E Macroeconomic analysis Galotia publications, New Delhi.
- 2.Eugene Diulio Macro economics, 4<sup>th</sup> Edition, Tata McGraw Hills, Publishing Col. Ltd, New Delhi.
- 3.Dornbusch R, Fisher, S and Startz, R Macro Economics, 8<sup>th</sup> Edition, Tata McGraw Hills Publishing Co. Ltd., New Delhi.
- 4.Ackley,G. Macroeconomics: Theory and Policy, Macmillan, New York



## **BCM 205: CORPORATE ACCOUNTING**

**Objective:** To provide knowledge about basic corporate accounting with the relevant accounting standards.

### **UNIT 1**

Issue, Forfeiture, Reissue and Buy-Back of Shares,

Redemption of Preference Shares.

Right Issue and Bonus Shares.

Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation),

### **UNIT II**

Underwriting of Shares and Debentures.

Issue and Redemption of Debentures.

Accounts of Banking Companies

Accounts of Insurance Companies.

*Note :* Accounting Standards are to be covered along with topics.

#### **Practical Work:**

1. Preparation of Final Accounts of Companies and critical evaluation.
2. Comparison of annual reports of companies and disclosures norms.

#### **Reference books:**

1. R.L. Gupta and M. Radhaswamy ó Advanced accounts ó Sultan Chand.
2. Shukla Garewal and Gupta ó Advanced accounts ó S.Chand, New Delhi.
3. D. Chanderbose ó Advanced Accounting, Vol. I, PHI Learning Pvt. Ltd.
4. T.S. Reddy and A. Murthy ó Corporate Accounting, Margham Publications, Chennai.

## **BCM 206: BUSINESS LAWS**

**Objective:** The main objective of the paper is to acquaint the students about Business Laws.

### **UNIT- I**

Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims.

Negotiable Instruments Act, 1881: Definition, Acceptance and Negotiation, Rights and Liabilities of Parties, Dishonor of Negotiable Instrument, Hundis, Bankers and Customers.

### **UNIT- II**

Factories Act, 1948: Objectives; Definitions; Approval; Licensing & Registration of Factories; The Inspecting Staff Health; Safety Welfare; Working Hours of Adults; Employment of Women; Child Labour & Issues and Challenges; Leave with Wages; Penalties & Procedure Supplemental.

The Industrial Disputes Act, 1947: Scope & Object; Definitions; Authorities; Notice of Change; Reference of Disputes; Procedure; Powers & Duties of Authorities; Award & Settlement; Strikes & Lockouts; Lay-off & Retrenchment etc.

#### **Reference books:**

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.
5. Sharma, J.P., Industrial Laws, Taxmann, New Delhi.

## **BCM 207: HUMAN RESOURCE MANAGEMENT**

**Objective:** The objective of the paper is to familiarize the students with the different aspects of managing human resource in the organization.

### **UNIT – I**

Human Resource Management: Introduction, Meaning and Definitions, Brief History, Nature, Functions, Importance and Limitations of HRM. Contemporary Challenges in HRM.

Human Resource Planning; Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits, Problems in HR Planning and Way for Effective HR Planning.

Job Analysis and Job Design: Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis. Job Design- Meaning, Objectives and Techniques of Job Design.

Recruitment and Selection: Meaning and Definitions, Importance and Purpose, Process, Factors Affecting Recruitment, Sources of Recruitment, Methods, Constraints and Challenges of Recruitment. Recent Trends in Recruitment. Selection: Meaning and Definition, Selection Process and Methods.

Placement and Induction: Meaning and Problems in Placement. Induction: Meaning, Objectives, Contents, Elements, Procedure and Problems in Induction.

### **UNIT – II**

Training and Development: Concepts, Importance, Identification of Training Needs. Types of Training: On the Job and Off the Job Methods of Training. Designing and Evaluation of Training Programmes. Meaning of Development, Difference between Training and Development.

Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; How to Make it Effective.

Internal Mobility and Transfers: Promotions, Demotions and Other Forms of Separations, Definitions, Purpose, and Basis of Promotions. Transfer: Definitions, Purpose, Types and Transfer Policy.

Compensation Management: Concept, Methods of Wage payments and Incentive Plans, Fringe Benefits.

### **Reference books:**

1. Dessler, Personnel Human Resource Management, Prentice Hall of India.
2. D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, Prentice Hall of India.
3. Ian Beardwell and Len Holden, Human Resource Management, Macmillan.
4. Wendell French, The Personnel Management Process, Houghton Mifflin Co., Boston...
5. M S Saiyadain, Human Resource Management, Tata McGraw

**ENVIRONMENT, ROAD SAFETY EDUCATION AND VIOLENCE AGAINST WOMEN  
AND CHILDREN**

**UNIT I (Environment)**

*Note: The syllabus has 15 topics to be covered in 25 hour lectures in total, with 2 lectures in each topic from 2 to 11 and one each for the topics 1 and 12 to 15.*

**1. Environment Concept:**

Introduction, concept of biosphere ó lithosphere, hydrosphere, atmosphere; Natural resources ó their need and types; Principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession.

**2. Atmosphere:**

Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures.

**3. Hydrosphere:**

Types of aquatic systems; Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water, permissible limits, risks and possible control measures.

**4. Lithosphere:**

Earth crust, soil ó a life support system, its texture, types, components, pollution and pollutants, reasons of soil erosion and possible control measures.

**5. Forests:**

Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban Forests, Chipko Andolan.

**6. Conservation of Environment:**

The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems ó soil, water, air, wildlife, forests.

**7. Management of Solid Waste:**

Merits and demerits of different ways of solid waste management ó open dumping, landfill, incineration, resource reduction, recycling and reuse, vermicomposting and vermiculture, organic farming.

**8. Indoor Environment:**

Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food;

uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.

**9. Global Environmental Issues:**

Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.

**10. Indian Laws on Environment:**

Indian laws pertaining to Environmental protection: Environment (Protection) Act, 1986; General information about laws relating to control of air, water and noise pollution. What to do to seek redressal.

**11. Biodiversity:**

What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002.

**12. Noise and Microbial Pollution:**

Pollution due to noise and microbes and their effects.

**13. Human Population and Environment:**

Population growth and family welfare programme, Human Health. HIV-AIDS. Human Rights.

**14. Social Issues:**

Environmental Ethics: Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation.

**15. Local Environmental Issues:**

Environmental problems in rural and urban areas. Problem of Congress Grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

**Practical**

Depending on the available facility in the college, a visit to vermicomposting units or any other such non-polluting eco-friendly site or planting/caring of vegetation/trees could be taken.

**Examination Pattern:**

**A qualifying paper of 50 marks comprising of fifty multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong answer or un-attempted question), and of 1 hour duration.**

**The students have to obtain 33% marks to qualify the paper. The marks are not added / included in the final mark sheet.**

## **UNIT II (ROAD SAFETY)**

1. Concept and Significance of Road Safety.
2. Role of Traffic Police in Road Safety.
3. Traffic Engineering ó Concept & Significance.
4. Traffic Rules & Traffic Signs.
5. How to obtain Driving License.
6. Traffic Offences, Penalties and Procedures.
7. Common Driving mistakes.
8. Significance of First-aid in Road Safety.
9. Role of Civil Society in Road Safety.
10. Traffic Police-Public Relationship.

### **Note : Examination Pattern :**

- The Environment and Road Safety paper is 70 marks.
- Seventy multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong or un-attempted questions).
- The paper shall have two units: **Unit I (Environment) and Unit II (Road Safety)**.
- Unit II shall comprise of 20 questions with minimum of 1 question from each topics 1 to 10.
- The entire syllabus of Unit II is to be covered in 10 hours.
- All the questions are to be attempted.
- Qualifying Marks 33 per cent i.e. 23 marks out of 70.
- Duration of examination: 90 minutes.
- The paper setter is requested to set the questions strictly according to the syllabus.

### **Suggested Readings**

1. The Motor Vehicle Act, 1988 (2010), Universal Law Publishing Co. Pvt. Ltd., New Delhi.
2. Road Safety Signage and Signs (2011), Ministry of Road Transport and Highways, Government of India.

### **Websites:**

- (a) [www.chandigarhpolice.nic.in](http://www.chandigarhpolice.nic.in)
- (b) [www.punjabpolice.gov.in](http://www.punjabpolice.gov.in)
- (c) [www.harvanapolice.gov.in](http://www.harvanapolice.gov.in)
- (d) [www.hppolice.nic.in](http://www.hppolice.nic.in)

# SYLLABUS ON “VIOLENCE AGAINST WOMEN & CHILDREN” AT UNDER-GRADUATE LEVEL

## UNIT III OF COMPULSORY PAPER ON ENVIRONMENT & ROAD SAFETY EDUCATION

### AS PART OF SEMESTER - II

#### Unit – III

#### VIOLENCE AGAINST WOMEN & CHILDREN

**1. Concept and Types of Violence:** Meaning and Definition of violence; Types of Violence against women ó domestic violence, sexual violence (including rape), sexual harassment, emotional/psychological violence; Types of Violence against children ó physical violence, sexual violence, verbal and emotional abuse, neglect & abandonment.

**2. Protective Provisions of IPC on Domestic Violence & Sexual Violence against Women:**

**Dowry Death** ó Section 304B;

**Rape** ó Sections 375, 376(1), 376A, 376B, 376C, 376D and 376E;

**Cruelty** ó Section 498A;

**Insult to Modesty** ó The Indian Penal Code does not define the word eve-teasing; there are three sections which deal with crime of eve-teasing. These are Sections, 294, 354 and 509 of Indian Penal Code. Section 509 of the Indian penal code defines (Word, gesture or act intended to insult the modesty of a woman), Section 294 ó (Obscene acts and songs) and Section 354 (Assault or criminal force to woman with intent to outrage her modesty);

**Hurt & Grievous Hurt Provisions** ó Sections 319 to 326;

**Acid Attacks** ó Sections 326A and 326B;

**Female Infanticide** ó Section 312, Section 313 of Indian Penal Code (Causing miscarriage without women's consent) and section 314;

**Sexual Harassment** ó For providing protection to working women against sexual harassment, a new section 354 A is added; 354 B (Assault or use of criminal force to women with intent to disrobe); 354 C Voyeurism; 354 D (Stalking). All these provisions are added in IPC to protect women against acts of violence through Criminal Law (Amendment) Act, 2013; **Human Trafficking and Forced Prostitution**- Sections 370 and 370A

**3. Protective Laws for Women:**

**3.1 Provisions of Protection of Women Against Domestic Violence Act 2005** ó Definition, Powers of the Magistrate and Protection Officers, Protection order, Residence order, Monetary relief, Custody order and Compensatory order.

**3.2 The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013** ó Definition, Internal Complaint Committee, Local Complaint Committee, Procedure adopted by Committee for punishing accused.

**4. Protective Provisions of IPC regarding Sexual Violence against Children:**

**Section 293**(sale etc. of obscene objects to young persons); 294 (obscene acts & songs); 305 (abetment of suicide of child); 315 to 317 (act causing death after birth of a child etc.); 361

(kidnapping from lawful guardianship); 362 (abduction); 363 (punishment for kidnapping); 363A (kidnapping or maiming a minor for purposing of begging); 364A (kidnapping for ransom etc.); 366 (kidnapping etc. to compel woman for marriage etc.); 366A (procuration of minor girl for illicit forced intercourse); 366B (importation of girl from foreign country); 367 (kidnapping/abduction in order to subject person to grievous hurt, slavery etc.); 369 (kidnapping adductive child under 10 year with intent to steal from its person); 372 & 373 (selling & buying minor for purposes of prostitution etc.).

**4.1 The Protection of Children from Sexual Offences Act, 2012:** An overview of the POCSO, relevant legal provisions and guidelines for the protection of children against sexual offences along with punishments; role of doctors, psychologists & mental experts as per rules of POCSO.

**Note: Instructions for Examination:**

- Unit III of the paper dealing with Violence against Women and Children is of 30 Marks.
- It shall have 30 multiple-choice questions (with one correct and three incorrect choice options and no deduction of marks for wrong or un-attempted questions).
- Minimum two questions from each topic must be covered.
- All the questions are to be attempted
- Qualifying Marks 33 percent
- Duration of Examination 30 Minutes
- The Paper Setter is requested to set the questions strictly according to the syllabus.

**Pedagogy:**

- The entire syllabus of Unit III is to be covered in ten hours in total, with each lecture of one-hour duration.
- The purpose behind imparting teaching-learning instructions is to create basic understanding of the contents of the Unit III among the students.

**RELEVANT READING MATERIAL**

Ahuja, Ram (1998), *Violence against Women*, New Delhi: Rawat Publication

NRHM, *Child Abuse*, A Guidebook for the Media on Sexual Violence against Children

The Indian Penal Code (Universal Law Publishing Co. Pvt. New Delhi).

The Protection of Children from Sexual Offences Act, 2012

The Protection of Women from Domestic Violence Act 2005

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

UNO, *United Nations Secretary-General's Study on Violence against Children*, adapted for Children and Young People

[www.slideshare.net/HRLNIndia/a-life-free-from-violence](http://www.slideshare.net/HRLNIndia/a-life-free-from-violence)

[http://hrln.org/admin/issue/subpdf/Sexual\\_Harrassment\\_at\\_Workplace.pdf](http://hrln.org/admin/issue/subpdf/Sexual_Harrassment_at_Workplace.pdf)



## SEMESTER-III

### BCM 301: ISSUES IN INDIAN COMMERCE

**Objective:** To enable the students to acquire basic knowledge of different issues faced in progress and prospects of commerce in India.

#### UNIT-I

Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry, Role of Foreign Investment Promotion Board (FIPB) ó Automatic Route and Sectoral Limits, Difference between FDI and Foreign Portfolio Investment (FPI).

õMake in Indiaö An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead.

Technology in Commerce: Features, Impact, Management and Status of Technology and Impact of Technology on Commerce in India.

International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).

#### UNIT-II

Infrastructure: Growth of Infrastructure- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic Zones (SEZs).

Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Listing and Role of SEBI, Commodity Exchanges in India.

Corporate Debt Restructuring: Concept, Importance, Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India- Importance, Need, and Initiatives by the Central Government.

Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL.

#### Reference books:

1. Indian Economy - Datt and Sundharam, S Chand and Co. New Delhi
2. Indian Economy - M.B. Shukla, Taxman Publication, New Delhi
3. India Transport Report, National Transport Development Committee Report, Routledge, Tolstoy Marg, New Delhi
4. Financial Markets Institutions and Financial Services, C Gomez óPrentice-Hall.
5. Principles of Business Organisation, by Y.K. Bhushan, Sultan Chand & Co, New Delhi
6. Guruswamy. S ó Global Financial Institutions, Tata Mcgraw Hills India.
8. Khan ó my Indian Financial Systems - Tata Mcgraw Hills India.
9. Website of Make in India

## **BCM 302: COST ACCOUNTING**

**Objective:** The objective of this paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost.

### **UNIT – I**

Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs.

Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.

Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover .

### **UNIT – II**

Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.

Preparation of Cost Sheet, Operation Costing, Service Costing.

Cost Ledger Accounting, Integral Accounting, Reconciliation of Cost and Financial Accounts.

#### **Practical Work:**

Use of software package to obtain cost accounting output like: Analysis of Cost- Centre wise and Element wise, Allocation and Apportionment of Overheads, Preparation of Cost Sheet.

#### **Reference books:**

1. Banerjee Bhabatosh: Cost Accounting, Phi Learning
2. Saxena and Vashist: Cost Accounting, Sultan Chand and Sons.
3. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd.
4. Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.

## BCM 303: COMPANY LAW

**Objective:** The objective of this paper is to help the students understand various provisions of Companies Act 2013.

### UNIT - I

Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies.

Formation of Company óPromotion & Registration, Pre-incorporation Contract and Provisional Contracts.

Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management,

Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus.

Share Capital ó Kinds of Shares, Book Building Process, Information Memorandum, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

### UNIT- II

Members and Shareholders ó Their Rights and Duties.

Management ó Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors, Board Meetings, Other Managerial Personnel and Remuneration, Digital Signatures of Directors.

Winding Up-Concept and Modes.

**Practical Work:** Teacher should use Internet and Communication Technology to give students demo regarding procedure of Online Filing of Documents for Registration of Company, obtaining Director Identity Number (DIN), Corporate Identity Number (CIN), etc. Students should be apprised of National Company Law Tribunal (NCLT), Insider Trading, Rating Agencies, etc. Practical Training about Notice of Meeting, Agenda, Quorum, Proxy, Reports, Minutes of Meeting, Resolutions, etc. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.

**Reference books:**

1. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman & Allied Services (P)Ltd., New Delhi (Latest Edn).
2. Ramaiya, A., *A Ramaiya's Guide to Companies Act*, Lexis Nexis Butterworths Wadhwa, Nagpur.
3. Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
4. Singh, Avtar, *Company Law*, Eastern Book Company, Lucknow

## **BCM 304: BUSINESS MATHEMATICS AND STATISTICS**

**Objective:** The objective of this paper is to help the students in understanding mathematical and statistical tools in business decisions.

### **UNIT I**

Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants upto Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and Involving not More Than Three Variables.

Differentiation óIdea of Simple Derivative of different Functions (excluding trigonometric function).

Maxima and Minima of Functions of One Variable only

### **UNIT II**

Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data.

Analysis of Univariate Data: Construction of a Frequency Distribution; Concept of Central Tendency and Dispersion-and Their Measures; Measures of Skewness; Concept of Kurtosis.

Time Series: Meaning, Components, Models, Fitting Linear and Quadratic Trend

Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate); Tests of Adequacy; Chain-Base Index Numbers; Base Shifting, Splicing, and Deflecting; Problems in Constructing Index Numbers; Consumer Price Index.

**Practical work:** Collection, Classification and Presentation of data using Microsoft Excel

#### **Reference books:**

1. Dowling E.T.: Mathematics for Economics; Shaum Series, McGraw Hill, London.
2. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
3. Kapoor, V.K.: Business Mathematics; Sultan Chand & Sons, Delhi.
4. Vohra, N.D.: Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
5. Aczel, Amir D.: Complete Business Statistics, Irwin.
6. Chou-Ya-Lun: Statistical Analysis, Holt, Rinchart and Winslon.
7. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
8. Levin, Richard I.& David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.

## **BCM 305: BANKING AND INSURANCE**

**Objective:** To acquaint the students with Indian Banking and Insurance industry.

### **UNIT – I**

Indian Banking System: Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Banks, The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control.

Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms.

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- ( RTGS & NEFT) and Core Banking. RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.

### **UNIT – II**

Insurance: Concept, Nature of Insurance, Functions of Insurance, Types of Insurance (Life and Non-Life), Importance of Insurance, Principles of Insurance Contract-Features of Life and Non-life Insurance.

Insurance and IRDA: IRDA Act 1999, Provisions, Duties, Powers and Functions of IRDA, Composition and Grievance Mechanism and Insurance Ombudsman.

### **Reference books:**

1. M N Mishra, S B Mishra: Insurance Principles & Practice, Sultan Chand and Sons.
2. James L Athearn: Risk and Insurance, West Publication Co.
3. NaliniPravaTripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India.
4. PAS Mani: Life Insurance in India, Western Printers and Publication. Insurance & Risk Management ó Dr. P.K.Gupta,Himalaya Publishing House, Delhi.
5. Banking Law and Practice Maheshwari, S.N. and Maheshwari, S.K.,Kalyani Publishers, New Delhi.
6. Emerging Trends in the Banking Sector, Mittal R.K., Saini A.K. &Dhingra Sanjay, Macmillan, New Delhi.
7. MadhuVij: Management of Financial Institutions in India, Anmol Publications.
8. U.C. Patnaik: Rural Banking in India, Anmol Publications.
9. Vasanth Desai: Nature and Problems of Commercial Banking in India, Himalaya Publishing House.
10. V.K. Gupta: Management of Financial Institutions in India, Radha Publications
11. G. Ramesh Babu: Management of Financial Institutions in India, Craft Publishing Company.
12. Vasanth Desai: Indian Banking, Nature and Problems, Himalaya Publications House.

## **BCM 306: INDIRECT TAX LAWS**

**Objective:** The objective of this paper is to help the students to acquire the knowledge of indirect tax laws prevailing in India.

### **UNIT – I**

Central Sales Tax Act ó Features, Terms, Definitions, Registration of Dealer, Procedure of Assessment, Levy, Sales Tax Authorities- Their Powers & Functions.

Value Added Tax – Basic Concepts and Historical Background, Levy of VAT, Difficulties in Administering VAT, Mode of Operation of VAT System, Variants of VAT and Methods of Computation of VAT Liability, Merits and Demerits of VAT. Set-Off/Input Tax Credit, Carrying over of Tax Credit, Registration, TIN.

Customs Act, 1962 ó Basic Concepts, Provisions, Types of Custom Duty, Levy, Valuation, Customs Procedure, Baggage & Exemptions.

### **UNIT – II**

Central Excise Act, 1944 ó Introduction, Definitions, Valuation of Goods for Central Excise, Types of Duties, Levy, CENVAT Credit Rules.

**Service Tax:** Nature of Service Tax, Meaning of Service, Negative List, Mega Exemption Notification, Registration, Computation of Service Tax Liability, Point of Taxation, Reverse Charge Mechanism, Small Service Provider, Service Tax Procedure.

**Note:** The paper setter will consider the changes upto 30<sup>th</sup> September of relevant year.

**Practical Work:** Fillings of Forms for Registration Returns, Assessment etc.

#### **Reference books:**

1. Indirect Tax Laws - Dr. Vinod K. Singhania & Dr. Monica Singhania (Taxmann Publications, New Delhi).
2. Indirect Taxes ó Dr. H. C. Mehrotra & Dr. V.P. Agarwal (Sahitya Bhawan Publications, Agra)

# SEMESTER-IV

## BCM 401: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**Objective:** The paper aims at providing the students a comprehensive knowledge about security analysis and portfolio management and equipping for taking profitable investment decisions.

### UNIT – I

Investment ó Meaning, Nature, Objectives and Process. Investment Avenues/ Alternatives. Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors.

Security Analysis ó Meaning, Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off.

Investment Analysis : Fundamental Analysis ó Economic, Industry and Company Analysis.

Technical Analysis. Fundamental v/s Technical Analysis.

### UNIT – II

Portfolio Management ó Concept, Portfolio Management Schemes, Portfolio Theories, Capital Market Line, Marvkowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model, Arbitrage Pricing Theory, Efficient Market Theory, Security Market Line.

Portfolio Performance Evaluation and Revision.

Global Investing ó Benefits and Options for Global Investment.

### Reference books:

1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
3. Martin Pring, Technical Analysis Explained, McGraw Hill.
4. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
5. French, Don, Security and Portfolio Analysis, Merrill Publishing Co.
6. Preeti Singh, Investment Management, Himalaya Publishing.
7. Devin S., Portfolio Management, Prentice Hall.
8. Cheney, Muses, Fundamentals of Investments
9. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons



## **BCM 402: ADVANCED ACCOUNTING**

**Objective:** To provide knowledge to students about advanced accounting problems with the relevant Indian Accounting Standards.

### **UNIT-I**

Valuation of Shares and Goodwill.

Insurance Claims.

Accounting for Hire- Purchase and Instalment System

Investment Accounts.

### **UNIT-II**

Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.

Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assests - Bonus Issue (Excluding Cross Holdings).

Liquidation of Companies.

### **Practical work:**

1. Designing Scheme of Internal Reconstruction.
2. Case Studies on Mergers and Acquisitions.

### **Reference books:**

1. Sehgal A. and Sehgal D., "Advanced Accounting", Taxman Publications Pvt Ltd., New Delhi.
2. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", S. Chand and Co., New Delhi.
3. Gupta R.L, and Radhaswamy M, "Corporate Accounting", Sultan Chand and Sons, New Delhi.
4. Goyal V.K., "Corporate Accounting", Excel Books, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", Vikas Publication, New Delhi.
6. Gupta N. and Sharma C., "Corporate Accounting", Ane Books Pvt Ltd, New Delhi

## BCM403: AUDITING AND SECRETARIAL PRACTICE

**Objective:** The objective of the paper is to help the students in understanding concepts and issues in Auditing and Secretarial Practice.

### UNIT-I

Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit.

Vouching ó Definition ó Features ó Examining Vouchers - Vouching of Cash book ó Vouching of Trading Transactions.

Verification and Valuation of Assets & Liabilities

Company Auditor - Qualifications and Disqualifications ó Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO).

### UNIT – II

Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries. Position and Role of Company Secretaries, Company Secretary in Practice.

Procedure for Statutory Meeting and its fate under New Companies Act 2013, Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Role of Company Secretary before, during and after Meetings.

#### Practical Work :

- a) Practical Work on Vouching and Audit Report Preparation.
- b) Preparing of Minutes, Motions and Resolutions, Holding of Meetings.

#### Reference books:

1. Dinkar, P., *Principles and Practice of Auditing*, Sultan Chand and Sons, New Delhi.
2. Institute of Chartered Accountants of India: *Auditing and Assurance Standards*, ICAI,
3. Gupta, K., and Arora, A., *Fundamentals of Auditing*, Tata Mc-Graw Hill, Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V.: *Practical Auditing*, Allied Publishers Private Ltd., New Delhi.
5. Kapoor, N.D., *Secretarial Practice* Sultan Chand and sons.
6. Kuchal, M.C., *Secretarial Practice*, Vikas Publishing.

## **BCM 404: COST MANAGEMENT**

**Objective:** The objective of the paper is to acquaint the students with the various methods of cost determination and tools and techniques of cost control.

### **UNIT – I**

Cost Management: Need Significance and Different Areas of Cost Management and Application.

Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by- products).

Contemporary Concepts: Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis.

### **UNIT – II**

Techniques for Cost Control:

Marginal Costing, Cost, Volume; Profit Analysis and Decision Making; Differential Costing and Absorption Costing.

Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of Budgets, Zero Base Budgeting.

Standard Costing, Analysis of Variance.

### **Practical Work:**

Use of software package to obtain cost accounting output like: Fixed and Variable Cost, Break Even Point, P/V Analysis, Preparation of budgets.

### **Reference books:**

1. Edward Blocher, David Stoull-GaryCokins: Cost Management, McGraw Hill
2. Jawahar Lal: Advance Management Accounting, S.Chand and Company Ltd.
3. M. Ravi Kishore: Cost Management, Taxman Publications.
4. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd.
5. Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.

## BCM 405: MARKETING MANAGEMENT

Objective: The paper aims at making students to understand the basic concepts, philosophies, process and techniques of marketing.

### UNIT – I

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.

Marketing Information System: Meaning and Components, Marketing Research Process.

Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process.

Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning.

Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts and Classification, Branding, Packaging and Labeling.

### UNIT – II

Pricing Decision: Pricing Policies and Strategies.

Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution.

Promotion Decisions: Communication Process.

Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Public Relations, Personal Selling.

Issues in Marketing in a Developing Economy, Rural Marketing.

### Reference books:

1. Czinkota, M.R. and Kotabe.M., *Marketing Management*, Vikas Publishing, New Delhi.
2. Kotler, P., *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice Hall of India, New Delhi.
3. Perreault, W.D. and Jerome, E.M., *Basic Marketing*, Tata McGraw Hill, New Delh.
4. Ramaswamy, V.S. and Namakumari, S., *Marketing Management: Planning, Control*, MacMillan Press, New Delhi.
5. Zikmund, A., *Marketing*, Thomson Learning, Mumbai.

## **BCM 406: QUANTITATIVE TECHNIQUES AND METHODS**

**Objective:** The objective of the paper is to acquaint the student with the various quantitative techniques and methods used in managerial decisions.

### **UNIT I**

Quantitative Techniques: Introduction and Use in Business

Theory of Probability: Introduction, Definitions and Use of Addition and Multiplicative Theorem, Conditional Probability. Probability-Distribution: Binomial-Distribution, Poisson-Distribution, Normal-Distribution

Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem; Business Application of Linear Programming.

### **UNIT II**

Interpolation and Extrapolation

Correlation: Meaning, Types, Methods-Scattered Diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method.

Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept).

**Practical Work:** Use of Microsoft Excel in Solving Simple Data Analysis.

#### **Reference books:**

1. Dowling E. Mathematical Methods for Business and Economics, McGraw Hill
2. K. Sydsaeter, P. Hammond Essential Mathematics for Economic Analysis, Pearson
3. Chiang Fundamental Methods of Mathematical Economics, 3rd edition, McGraw-Hill
4. Renshaw, G. Maths for Economics. Oxford: Oxford University Press.
5. Spiegel M. and Stephens L. Schaum's Outline of Statistics, McGraw Hill
6. Lind D. Basic Statistics for Business and Economics, McGraw Hill
7. Dougherty, C. Introduction to Econometrics. Oxford: Oxford University Press.
8. Vogelvang, B. Econometrics: Theory and Applications with E-Views. London Pearson.

## SEMESTER-V

### BCM 501: INCOME TAX LAW

**Objective:** The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

#### UNIT – I

Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.

Income from Salaries, Income from House Property.

#### UNIT – II

Profits and Gains of Business and Profession including Depreciation, Capital gains, Income from Other Sources.

**Note:** The paper setter will consider the changes up to 30<sup>th</sup> September of relevant year.

#### Practical Work:

1. Preparation of Form 16 and 16A
2. Preparation and Filling of ITR Forms
3. Preparation of PAN Form

#### Suggested Readings:

1. Studentsø Guide to Income Tax - Dr. Vinod K. Singhanian & Dr. Monica Singhanian. (Taxmann Publications, New Delhi)
2. Income Tax Law and Accounts ó Dr. H. C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)
3. Income Tax ó Dr. Garish Ahuja & Dr. Ravi Gupta  
(Bharat Publications, New Delhi)

## **BCM 502: MANAGEMENT ACCOUNTING**

**Objective:** To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of Accounting in Financial Management.

### **Unit-I**

Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis-Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.

### **Unit-II**

Fund Flow Statement, Cash Flow Statement (AS-3). Price Level Accounting, Social Accounting, Human Resource Accounting (Concept only), Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

**Practical:** Use of various software packages to obtain different Management Accounting outputs like : (i) Fund Flow Statement, (ii) Ratio Analysis, (iii) Cash Forecasting.

### **Reference books:**

1. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
2. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
3. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.
4. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi
5. I.M. Pandey : Management Accounting, Vikas Publication
6. Debarshi Bhattacharya : Management Accounting, Pearson Publication

## **BCM 503: INDIAN ECONOMY**

### **Unit – I**

- i) State of Indian Economy at the time of Independence.
- ii) Nature of Indian Economy.
- iii) Features and Appraisal of Economic Reforms Programme.
- iv) Comparing Development Experience of Economies of India and China.
- v) National Income of India ó Estimates, Inter-regional Variations in National Income.
- vi) Demographic Features of Indian Population, Demographic Dividend.

### **Unit – II**

- i) Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt.
- ii) Capital Market: Growth, Problems and Reforms since 1991.
- iii) External Sector: Contemporary Problems of Indiaø International trade. Balance of Payments Position, Foreign Trade Policy.
- iv) Economic Planning in India ó Objectives, Achievements and Failures, Latest Five Year Plan in India, NITI Aayog.

### **Suggested Readings:**

1. Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 ó Development Process of Indian Economy, Himalaya Publishing House, Bombay.
2. Jalan, Bimal 1992: the Indian Economy ó Problems and Prospects, Viking, New Delhi.
3. Ahluwalia, I.J. and Little, IMD(eds.) 1998: Indiaø Economic Reforms and Development. (Essays in Honour of Manmohan Singh), OUP, New Delhi
4. Nagraj, R.2006: Aspects of Indiaø Economic Growth and Reforms, academic Foundations, New Delhi.
5. Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House
6. Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition
7. Dhar, P.K.: Indian Economy ó Its Growing Dimensions (Latest Edition), Kalyani Publishers
8. Economic Survey: Government of India, Latest Issue
9. Economic and Political Weekly: Various Issues



## **BCM 504: PRODUCTION AND OPERATION MANAGEMENT**

**Objectives:** The objective of this course is to enable the students to understand the concepts of production and operations management of an industrial undertaking.

### **Unit-I**

Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis. Capacity Planning and Management. New Product/ Service Design and Development. Facility Location. Facility Layout. Production Planning and Control Techniques- Sequencing (Processing in Job through Two Machines) and Network Analysis - PERT/CPM (including Crashing).

### **Unit-II**

Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management. Inventory Management Fundamentals : Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT. Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

### **Suggested Readings:**

1. B. Mahadevan *Operations Management Theory & Practice*, Pearson Education.
2. Kanishka Bedi , *Production & Operations Management*, Oxford Higher Education.
3. L.J. Krajewski & L.P. Ritzman *Operations Management Processes & Value Chains*, Pearson Education.
4. B.S. Goel *Production Operation Management*.
5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal , *Operations Management ó For Competitive Advantage*, The McGraw Hill Companies.

## **BCM 505: ENTREPRENEURSHIP AND SMALL BUSINESS**

**Objectives:-** The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

### **UNIT- I**

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics; Leadership, Risk taking, Decision making, Motivation, Innovation.

Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment.

Business Planning; Entrepreneurial Development Programmes- their Relevance and Achievement, Role of Government in Organizing EDPs.

### **UNIT- II**

Small Scale Business-Seed Bed of Entrepreneurship; Business Venture- Its Concept; Setting up a Small Scale Enterprise.

Product Planning and Management; Marketing Management; Growth and Diversification Strategies.

Role of Small Business in the National Economy; Small Business and Modern Technology.

Tax Considerations/ Benefits to Small Scale Units; SSI Exemptions.

### **Suggested readings**

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt. Ltd., Singapore.
4. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd., New Delhi.
5. . Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi.
6. David, Otes (2004). A Guide to Entrepreneurship. Jaico Books Publishing House, Delhi.
7. Taneja (2004). Entrepreneurship. Galgotia Publishers

## **BCM 506: FINANCIAL MARKETS AND SERVICES**

**Objective:** To familiarize the students with the traditional and modern financial and services.

### **UNIT I**

Financial Markets: Meaning, Functions and Types.

Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India.

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.

### **UNIT II**

Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Financial Services and Economic Environment, Players in Financial services. Merchant Banking: Concept, Evolution and Functions of Merchant banks.

Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds.

Exchange Traded Funds, Factoring.

### **Suggested readings**

1. Financial Markets: A BeginnersøModule, Workbook from NSE
2. Mutual Fund: A BeginnersøModule, Workbook from NSE
3. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
- 4.. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
5. Thummuluri, Siddaiah, Financial Services, 1st edition, Pearson Education.
6. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill

## **BCM 601: DIRECT TAX LAWS**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

### **UNIT – I**

Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief.

Assessment of Individual.

### **UNIT – II**

Assessments of HUF, Association of Persons & Firm.

Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

*Note:* The paper setter will consider the changes up to 30<sup>th</sup> September of relevant year.

#### **Practical Work:**

1. Filing of return by an Individual, HUF & Firm.
2. Filing and Submission of TDS Form.

#### **Suggested Readings:**

1. Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania. (Taxmann Publications, New Delhi)
2. Income Tax Law and Accounts ó Dr. H. C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)
3. Income Tax ó Dr. Garish Ahuja & Dr. Ravi Gupta (Bharat Publications, New Delhi)

## **BCM 602: FINANCIAL MANAGEMENT**

**Objective:** The objective of the paper is to familiarize the students with Principles and Practices of Financial Management.

### **UNIT- I**

Financial Management: Meaning, Scope and Objectives of Financial Management, Time Value of Money- Compounding Techniques and Discounting Techniques. Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge). Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital.

### **UNIT- II**

Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure. Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy- Relevance and Irrelevance Theories.

### **Reference books:**

1. J C Van Horne, "Financial Management and Policy", 12th Edition, New Delhi, Prentice Hall of India
2. J C Van Horne, J W Wachowicz, Jr. "Fundamentals of Financial Management" 13th Edition, Prentice Hall of India
3. Prasanna Chandra, "Financial Management" Tata McGraw Hill.
4. Khan and Jain, "Financial Management- Text and Problems" 2nd Edition, Tata McGraw Hill
5. R A Brealey and S C Myers, "Principles of Corporate Finance", Tata McGraw Hill, 7th Edition
6. I M Pandey, "Financial Management", Vikas Publishing House, 9th Edition

## **BCM 603: ISSUES IN FINANCIAL REPORTING**

**Objectives:** The main objective of this subject is to provide knowledge to the students about developments in financial reporting, and understanding of reporting issues at the national and international level.

### **Unit I**

Financial reporting: Nature and Objectives, Benefits, Users of Financial Reports. General Purpose and Specific Purpose Report. Qualitative Characteristics of Accounting Information.

Conceptual Framework of Financial Reporting: FASB and IASB

International Financial Reporting Standards (IFRS): Role of IASB, Arguments for Global Conversion. Achievements of IASB and Obstacles in Conversion. Required Disclosures as per IFRS.

### **Unit II**

Issues in Corporate Financial Reporting - Accounting for Changing Price Level, Social Reporting, Human Resource Accounting.

Indian Accounting Standard with reference to Segment Reporting, Interim Reporting, Leases and Intangible Assets.

Difference between IFRS and Indian Accounting Standards. US GAAP.

Recent Trends in Financial Reporting in the Indian context

#### **Suggested Readings:**

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
5. Robert Bloom and Pieter T. Elagers, Accounting Theory and Policy, Harcourt Brace Joranovich.
6. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
7. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.

## **BCM604: SOCIAL AND BUSINESS ETHICS**

Objectives: The course aims to educate that how the adoption of Business Ethics by organizations not only discourages corporate wrong-doing, but also contributes substantially in the achievement of corporate excellence.

### **Unit-I**

Business Ethics, Definition, Nature, Purpose, Ethical Issues in Management, Causes of Unethical Behaviour, Ethical Abuse-Values, Morals and Business Ethics-Levels of Business Ethics, Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest.

Ethics at Workplace: Individual in Organisation, Gender Issues, Harassment, Discrimination.

Ethics in Accounting & Finance, Marketing and Consumer Protection- Importance, Problems and Issues.

### **Unit –II**

Whistle Blower Policies-Meaning, Importance and Issues.

Corporate Social Responsibility under Company Act 2013.

Ethical Issues in Corporate Governance.

Environmental Issues-Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources.

### **Suggested Readings:**

1. Chakraborty , S.K. : ,Foundations of management Work - Contributions from Indian Thought: Himalaya Publishing House Delhi
2. Griffiths , B. : Themarriage of East and West , colling London
3. Gandhi , M.K. : The Study of My Experience with Truth, Navjivan Publishing House , Ahmedabad
4. Velasquez , M.G. : Business Ethics 5. Sekhar , R.C. : Ethical Choices in Business .

## **BCM 605: OPERATIONAL RESEARCH**

**Objective:** To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR.

### **UNIT-I**

Operational Researchô Meaning, Significance and Scope. Introduction to Linear Programming, Formulation of Linear Programmingô Problem, Graphical Method, Simplex Method. Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem, Assignment Problem.

### **UNIT-II**

Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees. Replacement Problem (Individual and Group replacement Problems both). Games Theory : Two Persons Zero Sum Games, Pure Strategies, Mixed Strategies. Simulation; Meaning, Process, Advantages, Limitations and Applications.

#### **Practical Work :**

Use of Linear Programming in Industry.

#### **Suggested Readings:**

1. Paneerselvam, Operations Research, Prentice Hall of India, New Delhi.
2. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi.
4. Kapoor, V.K., Operations Research, Sultan Chand & Sons, New Delhi.
5. Sharma, J. K., Operations Research, Theory and Applications, Macmillan India Ltd., ND.
6. Kalavathy, Operations Research, Vikas Publishing House, ND.



## **BCM 606: SECTORAL ASPECTS OF INDIAN ECONOMY**

**Objectives:** This course will provide insight into the various sectoral aspects of Indian economy

### **Unit – I**

- i) Agriculture: Features, Agricultural Productivity and Income, Rural Indebtedness, Agricultural Marketing, Agricultural Finance and Agricultural Policy, New Development in Agriculture ó Contract Farming, Organic Farming and Corporate Farming.
- ii) Industrial Development during the Planning Period, Industrial Policy of Govt. of India, National manufacturing policy, Small Scale and Cottage industries in India: Importance, problems and Govt. Policy, Large Scale Industries ó Iron & Steel, Cement and Petrochemicals.

### **Unit – II**

- i) Services Sector in India: Growth and Contribution of Services in India in Pre and Post Reform Period, Role and Problems of Public and Private Sector in India
- ii) Problems of Indian Economy: Poverty, Unemployment, Inflation, Unequal distribution of Income and Wealth, Inter-State disparities in the Pattern of Development.

### **Suggested Readings:**

1. Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 ó Development Process of Indian Economy, Himalaya Publishing House, Bombay.
2. Jalan, Bimal 1992: the Indian Economy ó Problems and Prospects, Viking, New Delhi.
3. Nagraj, R.2006: Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.
4. Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House
5. Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition
6. Dhar, P.K.: Indian Economy ó Its Growing Dimensions (Latest Edition), Kalyani Publishers
7. Economic Survey: Government of India, Latest Issue
8. Economic and Political Weekly: Various Issues

## **B.COM. (HONS.) 3<sup>rd</sup> SEMESTER**

### **BCH 307: ACCOUNTING THEORY AND REPORTING PRACTICES**

**Objective:** The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding accounting theory.

#### **UNIT-I**

The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach.

#### **Unit –II**

The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting. The Structure of Accounting Theory, Alternatives Asset-Valuation and Income Determination Models.

#### **Reference Books:**

1. Bernstein & Wild, Financial Accounting Theory - Issues and Controversies, McGraw Hill.
2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.
3. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting.
4. Elliott, B. & Elliott, J., Financial Accounting and Reporting. Harlow
5. K.S. Most, Accounting Theory, Holt, Rinehart & Winston.
6. Lev Baruch, Financial Statement Analysis - A New Approach, Prentice Hall.
7. S. Agarwal, Manual of Accounting Standards, Snow White.
8. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.

## **BCH 308: DEVELOPMENT ECONOMICS**

**Objective:** The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding economic development and growth.

### **UNIT-1**

Concept of Economic Development, Distinction between Growth and Development, Various Traditional and Modern Criteria to Measure Development, Determinants of Development, Balanced vs. Unbalanced Growth,

Concept of Sustainable Development, Importance, Indices of Development,

Classical Theories of Development-Adam Smith, Karl Marks and Schumpeter, Rostow's Stages of Growth, Kaldor Model of Growth.

### **UNIT-II**

Economic Development Since Independence, India's Five Years Plans- Objectives, Strategies, Achievements and Constraints,

Models in Economic Planning- Harrod-Domar Model, Mahalanobis Model,

Role of State and Capital Formation in Economic Development, Growth and Distribution Trends and Policies regarding Poverty; Inequality and Unemployment in India,

#### **Reference Books:**

1. Agarwala, A.N. and S.P. Singh, Economics of Underdevelopment, Oxford University Press, London.
2. Misra, S. K. and Puri, Economics of Development and Planning, Mumbai: Himalaya Publishers.
3. Meier, Gerald M. and James E. Rauch, Leading Issues in Economic Development, Oxford University Press, New Delhi.
4. Todaro, M.P., Economic Development in the Third World, Longman, New York.
5. Salvatore, D. and E. Dowling: Development Economics, Schaum's, Outline Series in Economics, McGraw Hill, New York.

## **BCH 309: ADVERTISING AND BRAND MANAGEMENT**

**Objective:** The objective of the paper is to provide an understanding of the principles of advertising and brand management.

### **UNIT - I**

Advertising: Introduction, Scope, Importance in Business : Role of Advertising in Social and Economic Development of India: Ethics in Indian Advertising. Advertising and Consumer Behaviour; Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets; Advertising Planning and Strategy, Creative Strategy Development and Implementation. Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication; Definition and Scope of Advertising Management; Determination of Target Audience. Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection; Media Buying; Measuring Advertising Effectiveness.

### **UNIT – II**

Brand-Concept: Nature and Importance of Brand; Brand vs. Generics, Brand Life Cycle, Brand Name and Brand Management; Brand Identity: Conceiving, Planning and Executing (Aaker Model), Brand Loyalty, Measures of Loyalty; Brand Equity: Concepts and Measures of Brand Equity-Cost, Price and Consumer Based Methods; Sustaining Brand Equity; Brand Personality: Definition of Brand Personality, Measures of Personality, Formulation of Brand Personality; Brand Image Vs Brand Personality. Brand Positioning: Concepts and Definitions, Repositioning, Celebrity Endorsement, Brand Extension; Differential Advantage: Strategies for Competitive Advantage, Brand Pyramid; Branding in different sectors; Role of Information in Brand Management; Role of e-Communities in Brand Management.

#### **Reference Books:**

1. Arens W.A. Contemporary Advertising, Tata Mc Graw Hill, New Delhi
2. Batra. R. Myers, J.G. and Aaker D.A., Advertising management, prentice hall of India, New Delhi

## **BCH 310: BANK MANAGEMENT**

**Objectives:** The paper aims at acquainting the students, the concepts of Bank Management and relevant aspects.

### **UNIT – I**

Banking Structure in India ó Banks and Regulatory Environment ó Analysis of Balance Sheet and Profit and Loss Account ó Financial Performance Analysis with Ratios ó RBI and its role on Bank Performance ó Banks and Risk Management, Types of Risks in Banking Industries ó Risk and Return ó Profitability ó Liquidity ó Solvency Trace off ó Project Appraisal ó Capital Adequacy Norms ó MIM ó Interest and Non ó Interest Income ó Lending Principles.

### **UNIT – II**

NPA ó Provisions, Types, Impact on Profitability. Warning Signals ó NPA Management ó How to Overcome NPA ó Recent Measures by Regulatory Authority ó Debt Recovery Tribunal ó Provisions of Revenue Recovery Act ó Portfolio Management in Banks ó Allocation of Bank Funds ó Investment Avenues for Banks ó Asset Liability Management ó Models ó Importance ó SARFESI Act ó Information and Communication Technology and Bank Management.

#### **Reference Books:**

1. Donald,F., R. Gup Benten E., Kolari, J.W., *Commercial Banking The Management of Risk*, South Western Thomson Learning
2. Justin,P. and Padmalatha, S.,*Management of Banking and Financial Services*, Pearson Education
3. Timothy,K.W. and MacDonald, *Bank Management*, The Dryden Press, Hascourt College Publisher

## **B.COM. (HONOURS) 4<sup>th</sup> SEMESTER**

### **BCH407: CONTEMPORARY ISSUES IN ACCOUNTING**

**Objective:** The paper aims at acquainting students with the contemporary issues in accounting.

#### **UNIT – I**

Role of International Accounting Standard Committee in Harmonisation of Divergent Accounting Practices.

Accounting for Human Resources.

Accounting for Price-Level Changes.

Accounting for Financial Instruments.

#### **UNIT – II**

Segment Reporting, Interim Reporting.

Forensic Accounting ó Introduction ó Historical Background, Essentials ó Role of Forensic Accountant ó Forensic Accounting in India.

Corporate Accountability Reporting- Basics of Sustainability Reporting- Social Reporting and Performance Reporting.

Accounting for Brand Equity ó Introduction, Types of Brands, Objectives ó Models, Environment Accounting.

#### **Reference Books: -**

1. L S Porwal. Tata McGraw-Hill Education, .
2. Hendriksen, Irwin Professional Publishing; 5 Sub edition, .
3. Accounting theory and practice / M.W.E. Glautier, B. Underdown Glautier, M. W.(Michel William Edgard).

## **BCH 408: INDUSTRIAL ECONOMICS**

**Objective:** The objective of the paper is to provide basic knowledge to the students about concepts, theories and policies regarding industrial structure and growth.

### **Unit - I**

Industrial Economics - Meaning, Scope, Need and Significance,

Pattern and Phases of Industrial Growth and Changes in Industrial Structure, Role of Industry in Economic Development,

Theories of Industrial Location- Weber, Sargent Florence, Factors Influencing Location of Industries, Localization and Decentralization on Industries, Industrial Productivity and Efficiency, Measures Required for Improving Productivity and Efficiency

### **Unit - II**

Role of Industrialization in Economic Development, Factors for and Against Industrial Development, Problems of Industrialization in Developing Countries,

Industrial Finance in India- Scope, Importance and Sources, Industrial Growth in India during Plans, Impact of Economic Reforms on India's Industrial Growth,

India's Industrial Policies, Role and Performance of Public Sector Enterprises, Privatization of Public Sector Undertakings in India,

Performance and Problems of Micro, Small, Medium Enterprises in India

### **Reference Books:**

1. Ahluwalia I.J., -Industrial Growth in India, Oxford University Press, New Delhi  
Barthwal R.R., -Industrial Economics, Wiley Eastern Ltd., New Delh
2. Cherunilam, F. , -Industrial Economics: Indian Perspective, Himalaya Publishing House, Mumbai.
3. Desai, B. , -Industrial Economics in India, Himalaya Publishing House, Mumbai
4. Hay, D. and D.J. Morries , Industrial Economy; Theory and Evidence, Oxford University Press, New Delhi
5. Kuchhal, S.C., -Industrial Economy of India, Chaitanya Publishing House, Allahabad
6. Thakur, Srinivas V. , -Industrialization and Economic Development, Popular Parkashan, Mumbai

## **BCH 409 : CONSUMER BEHAVIOUR**

**Objective:** The paper aims at enabling students to understand the process of consumer behaviour, the various external and internal factors that influence consumer behaviour and to apply the concept to the development of marketing strategy.

### **UNIT- I**

Introduction to Consumer Behavior: Scope and Relevance of Consumer Behavior Studies; Buying Decision Process; Basic Model of Consumer Behavior; Problem Recognition ó Methods of Problem Solving; Information Search, Alternative Evaluation and Selection, Outlet Selection and Purchase, Post Purchase Behavior and Customer Satisfaction, Role of Involvement. Individual Determinants of Consumer Behaviour: Role of Motivation; Personality and Self Concept; Attention and Perception; Consumer Learning; Consumer Attitudes ó Formation and Change; Consumer Values and Lifestyles. External Determinants of Consumer Behavior: Influence of Culture and Subculture; Social Class; Reference Groups and Family Influences; Diffusion of Innovations.

### **UNIT- II**

Consumer Decision Process: Problem Recognition; Search and Evaluation of Alternatives; Purchase Process; Post Purchase Behaviour and Cognitive Dissonance. Models of Consumer Behaviour; Researching Consumer Behaviour; Online Customer Behaviour. Diversity of Consumer Behaviour; Role of Consumer Behaviour in Marketing Strategy.

#### **Reference Books:**

1. Schiffman L.G. and Kanuk L.L., Consumer Behaviour, 9th Edition, Prentice Hall of India, New Delhi
2. Assel Henry, Consumer Behaviour, Biztantra, New Delhi.
3. Hawkins, D. I. & Roger, J. B. and Kenneth, A.C. . Consumer Behaviour-Building
4. Satish Batra & S. H. H. Kazmi: Consumer Behavior Text & Cases (Excel)



## **BCH 410: BANK LEGISLATION**

**Objective:** The paper aims to acquire knowledge about the legal & regulatory framework of the banking system and the various laws and enactments.

### **UNIT –I**

Evolution of Banking Laws in India- Provisions of Banking Regulation Act, 1949 ó Its Amendments. Reserve Bank of India Act, 1934 ó Role and Functions of RBI-Credit Control Techniques- Indian Evidence Act- Negotiable Instruments Act 1881. Payments and Settlements Systems Act 2007 and Amendments.

### **UNIT-II**

Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, Grievance Mechanism and Banking Ombudsman- Lok-Adalats- Banking Codes and Standard Boards Board- Debts Recovery Tribunals.

#### **Reference Books:**

1. Banking Regulation Act, 1949.
2. RBI, Act, 1934.
3. J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.
4. R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan.
5. Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications.
6. John C. Hull: Risk Management and Financial Institutions, Pearson Education.

**B.COM. HONOURS**  
**5<sup>th</sup> Semester**

**BCH 507: STRATEGIC FINANCIAL MANAGEMENT**

**OBJECTIVE:** This Course aims at enabling the students to understand various financial management concepts and to apply financial management theories and techniques for strategic decision making and informed analysis. It aims at enabling students to manage basic corporate finance transactions besides investing more profitably and operate more efficiently.

**.UNIT-I**

Introduction to Strategic Financial Management. Interface of Financial Policy and Strategic Management. Significant references for Strategic Financial Management. Strategic Business Unit. Financing Choices and Decisions: Differences in Financing of Venture Firm, Mature Companies and Firms in High Growth Stage, Deal Structuring and Pricing, IPOs and their Under-pricing. Asset -stripping. Investment Appraisal Techniques, Capital Rationing, Impact of Inflation on Capital Budgeting Decisions.

**UNIT-II**

Financial aspects of Corporate Restructuring. Monitoring the Restructuring Process. Leveraged Buyouts (LBOs), Management Buyouts (MBOs), Spin Offs and Asset Divestitures Financial Engineering. Financial Innovation: Relevance, Drivers and Implications. Ethical Aspects of Strategic Financial Management. Financial Aspects of Supply Chain Management and Distribution Chain Management. Innovative Approach to Internal Cost-Profit Analysis. Valuation of a Business Enterprise.

**Suggested Readings:**

1. Allen, D: An Introduction to Strategic Financial Management, CIMA/Kogan Page, London.
2. Brealey, Richard A. and Myers, Stewart C, Principles of Corporate Finance, Tata McGraw Hill.
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, Delhi.
4. Damodaran, Aswath, Valuation, John Wiley & Sons.
5. Foster, George, Financial Statement Analysis, Pearson Education Hampton, Jone, Financial Decision Making, PHI, New Delhi.
6. Grinblatt, Mark and Titman, Sheridan, Financial Markets and Corporate Strategy, Tata McGraw Hill.
7. Jakhotiya,Dr.Girish: Strategic Financial Management, Vikas Publishing House Limited.
8. Kaplan, Robert S., and Cooper, Robin: Cost & effect: Using integrated cost systems to drive profitability and performance, Harvard Business Press.

## **BCH 508: Money and Banking**

**Objectives:** This course exposes students to the theory and functioning of the monetary and banking sectors of the economy.

### **Unit –I**

Money- Concept, Functions, Measures;  
Fisher's Transactions Approach to the Quantity Theory of Money; Cambridge Cash- Balances Approach;  
Keynes Demand Theory of Money; Friedman's Theory of Demand for Money;  
Theory of Money Supply- H- Theory of Money;  
Inflation- Concept, Types, Demand-Pull inflation, Cost-Push Inflation, Philips Curve, Structural Inflation in the Less Developed Countries;

### **Unit-II**

Bank- Meaning, Functions, Liabilities and Assets;  
Commercial banks; Co-operative banks; Development banks; Non-Bank Financial Intermediaries (NBFIs); Unregulated Credit Markets;  
Reserve Bank of India- Goals, Current Monetary Policy;  
Banking Sector Reforms in India

### **Suggested Readings:**

1. Suraj B. Gupta, Monetary Economics: Institutions, Theory and Policy, S. Chand & Company Ltd.
2. R.R. Paul, Money Banking and International Trade, Kalyani Publishers.
3. Michael R. Baye and Dennis W. Jansen, Money, Banking, and Financial Markets: An Economics Approach, Houghton Mifflin Company, U.S.A.
4. F.S. Mishkin, The Economics of Money Banking and Financial Markets Business School Edition, Pearson India.
5. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill,
6. L. M. Bhole, Collected Papers on Money, Interest and Monetary Policy, Amani International Publishers.
7. Economic Survey, Ministry of Finance, Government of India, Latest edition
8. [www.rbi.org.in](http://www.rbi.org.in)

## **BCH 509: COMPENSATION MANAGEMENT**

Objective: To enable the students to design and administer a compensation system that rewards employees fairly while satisfying customer demands and permitting the organization to operate profitably.

### **Unit I**

Compensation Management - Concept, Principles and Practices; Theories of Compensation; Compensation in a Knowledge Based World. Foundations of Compensation - Performance Evaluation, Job Evaluation - Job Grading and Job Design; Executive Compensation. Compensation and Organizational Strategy- Monetary and Non-Monetary Rewards; Fringe Benefits, Developing Strategic Compensation Alternatives; Challenges of Compensation Design and Compensation Policies in India.

### **Unit II**

Components of Compensation -Basic Pay, D.A., Incentives Plans, Profit Sharing Schemes, Provident fund, Gratuity and Pension. Payroll Accounting -Tax planning, Tax Efficient Compensation Package. International Compensation Management - Components and Approaches .Compensation Laws- Payment of Wages Act, Payment of Gratuity Act, Employees State Insurance Act, and Workmen's Compensation Act.

### **Suggested Readings:**

1. Venkataratnam, C.S., and B. K. Srivastava, -Personnel Management and Human Resources, Tata McGraw Hill.
2. Thomas, J. Bergman, V.G. Scarpello and F.S. Hills. -Compensation Decision Making, Dryden Press.
3. Dunn, J.D. and F. M. Rachal, -Wage and Salary Administration: Total Compensation System, McGraw Hill, New York.
4. Armstrong, M. and Hellen Murlis, -Reward Management-A handbook of Remuneration Strategy, Pearson Education.
5. Henderson, Richard I., -Compensation Management in a Knowledge Based world, Pearson Education.
6. Bhattacharya, Mousumi S. and Sengupta, Nilanjai, -Compensation Management, Excel Books.

## **BCH 510: Electronic Banking and Risk Management**

**Objective:** To provide an understanding and an appreciation of Electronic Banking and of Risk Management in order to enable the optimum strategy for the handling of risk in banks.

### **Unit-I**

Electronic Banking ó Core Banking ó Electronic Products, On line Banking ó Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking Electronic Funds Transfer Systems ó Plain Messages (Telex or Data Communication) ó Structured Messages (SWIFT, etc...) ó RTGS, NEFT, Information Technology ó Current Trends ó Bank Net, RBI Net, Data Net, Nicnet, Iónet, Eó mail, etc.ó Role and Uses of Technology Up-gradation ó Global Developments in Banking Technology Impact of Technology on Banks ó Effect on Customers and Service Quality ó Computer Audit ó Information System Audit.

### **Unit-II**

Risk Management: Types of Risks in BANKS, Risk Management Framework in Banks: Enterprise ó wide Risk Management in Banks; Elements of Risk Management Framework; Systematic Risk Management in Banks; Different Measures of Measuring Risks; Risk Management ó Process and Techniques for Assessment and Management. Assetó liability Management in Banks, Role of RBI. Information System Security and Disaster Management.

### **Suggested Readings:**

1. Marrison, Christopher Ian, óThe fundamentals of risk measurementö, New York: McGraw Hill.
2. Marshall, Christopher Lee, óMeasuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resourcesö, Singapore, New York: John Wiley.
3. MacDonald and Koch, óManagement of Bankingö, Thomson, London.
4. Bidani, S.N., óBanking Risksö, Vision Books. 5. Joshi, V.C. and Joshi, V.V., óManaging Indian Banksö, Sage Publications.88

## **B.COM. (HONOURS)**

### **6<sup>th</sup> Semester**

#### **BCH607: INVESTMENT MANAGEMENT**

**Objective and expected outcome of the course:** This course provides a broad overview of investment management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general. It aims at enabling the students to get theoretical and practical background in the field of investments, financial markets, valuation of investment and different investment strategies. Students will know the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.

#### **Unit - I**

##### **Introduction to Investment Management**

**Financial System in India** ó Money Market, Capital Market, Debt Market, Need for correlating these ó Bullion Market and Foreign Exchange Market.

**Organization and Functioning of Securities Markets in India** ó Nature and Function, Organizational Structure, Role and Function of Primary Market and Secondary Markets, Type of Market Transactions based upon ó Long and Short Orders, Size of Order, Price Limit of Orders, Time limit of orders, Special type of orders and order execution. Margin Trading.

**Valuation of Securities** ó Valuation of Bonds, Valuation of Debentures, Valuation of Preference Shares, Valuation of Equity Shares and Share Valuation: CAPM Model.

#### **UNIT - II**

**Market Indices** ó Concept, Method of Computing India's Leading Stock Indices, Overview of various Benchmark Indices, Market capitalization Indices, Sectoral Indices and Broad market Indices.

**Security Credit Rating** ó Introduction, Factors Affecting Assigned Ratings, Credit Rating Agencies in India, Functions, Approaches and Framework Used and Business Models, Benefits of Credit Rating, Regulatory Concerns.

**Risk Management Through Derivatives** – Introduction to Derivatives Market and Securities, Forward and Future Contracts ó Overview, Hedging, Optimal Hedge Ratio, Valuation, Application and Strategies. Options ó Overview, Valuation Models and Strategies. Swaps.

**Investing in Alternative Asset Classes** - Hedge Funds, Characteristics of a Hedge Fund, Hedge Fund Strategies, Risk Arbitrage Investing, Hedge Fund Performance, Private Equity and Venture Capital.

**Suggested Readings:**

1. Babu.Dr.G.Ramesh, Portfolio Management including Security Analysis, Concept Publishing Company.
2. Dr.Raganatham M&Madhumathi R. Investment analysis Portfolio management. Person Education, New Delhi.
3. Dr.Bhalla V.K. Investment Management, S.Chand and Company, New Delhi.
4. Fisher & Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi.
5. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi.
6. Sharpe, William and Gordon, Investments ó Prentice hall of India, New Delhi.

**BCH 608: INTERNATIONAL ECONOMICS**

Objective: The objective of the paper is to provide basic knowledge to the students about International Economics.

**Unit-I**

Adam Smith's Absolute Advantage Theory; Ricardo's Comparative Advantage Theory; Heckscher-Ohlin Theory of Trade; Terms of Trade

Free Trade vs Protection, Rationale of Protection Policy in Developing Countries, Barrier Tarriffs, Quotas to Trade.

**Unit-II**

Balance of Payments: Definitions and Concepts- Balance of Trade, Balance of Payments on Current Account, Balance of Payments on Capital Account, Autonomous and Accommodating Capital Flows; Causes and Measures to Correct the Disequilibrium

Exchange Rate: Meaning and Its determination; Fixed vs Flexible Exchange Rate, Theories of Exchange Rate: BoPs Theory, PPP Theory.

### **Suggested Readings:**

1. H.G. Mannur, International Economics, Vikas Publishing House Pvt Ltd.
2. Bo Sodersten, International Economics, Macmillan Publishers Ltd.
3. Bo Sodersten and Geoffrey Reed, International Economics, St. Martin's Press.
4. R.R. Paul, Money Banking and International Trade, Kalyani Publishers.
5. Dominic Salvatore, International Economics, John Wiley and Sons Inc.
6. Economic Survey, Ministry of Finance, Government of India, Latest edition.

## **BCH 609: TRAINING & DEVELOPMENT**

**Objectives:** This Course aims at educating students regarding the concept of training and development in an organization.

### **UNIT – I**

Introduction to Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Process Of Training: Steps In Training

Concept of Training Need; Identification of Training Need, Methods of Training and Techniques of Training, On the Job, Off the Job, Lecture, Role Play , Case Study, Vestibule Training, Simulation Techniques, in Basket Exercise, Syndicate Method, T- Group Training, Psychological Lab, Business Game, Activity Based Training, Programme Instruction Training, Choosing the Right Training Techniques.

### **UNIT – II**

Designing Training and Development Programs: Organisation of Training and Development Programs, Training Design, Kinds of Training and Development Programs- Competence Based and Role Based Training; Orientation and Socialization

Evaluation of Training and Development Effectiveness: Reasons for Evaluating Training and Development Programs, Problems in Evaluation; Methods of Evaluating Effectiveness of Training Efforts.

### **Suggested Readings:**

1. Prior, John, Handbook of Training and Development, Jaico Publishing House, Bombay.
2. Noe, Raymond A., and Amitabh Deo Kodwani, Employee Training and Development, Tata McGraw Hill.
3. Blanchard, P. N. & Thacker, W. J. (1998). Effective Training: Systems, Strategies and Practices. Prentice Hall, New Jersey.
4. Raymond Noe, A. (2005). Employees Training and Development, McGraw Hill Publication.
5. Bhatia, S.K. Training And Development.



## **BCH 610: BANK MARKETING**

**Objective:** The paper aims at acquainting the students application of marketing functions in banks, being directed at providing services to satisfy customers financial (and other related) needs and wants, more effectively and efficiently.

### **UNIT-I**

Introduction of Marketing and Key ConceptsóDefinition Marketing and Market, Four Elements in Marketing Mix and Their inter-relationship. Marketing PlanningóMicro and Macro Factors influencing the Market for an Organisation, Bank Marketing and Marketing Mix, Bank Distribution. The art of Customer Service as Applied to Banking. Customer Behaviour in Banking, Banking Consumer and Market SegmentationóMass Marketing, Multiple Marketing, Steps in Strategy Formulation, Marketing Research in BankingóTypes of DataóPrimary and Secondary, Uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking.

### **UNIT-II**

Bank's Product StrategyóCore, Value Added, Fundamental and Augmented Products, Product Item and Product Line , Difference between Product and Service , The Concept of Product/Service Delivery in Banking, Pricing Strategies and Its Applications in BankingóElasticity of Demand , Break Even Analysis, Different Types of Products and Key Variables Banking Promotion StrategyóThe Communication Process, Goals of Communication, Steps in Developing Effective Communication, Selling and Organising for Sales and Selling to Corporate ClientsóMeaning of Corporate Clients, Relationship and Transaction Banking, Bank Organisation for large Corporate Clients, International Bank Marketing.

#### **Suggested Readings:**

1. Chacko, Oommen and Grewal, Rajendra, óMarketing of Banking Servicesö. MacMillan India Ltd
2. Bank Marketing Association, óBank Marketingö, The Association
3. Reidenbach, R. Eric and Pitts, Robert E, óEffective bank marketing: issues, Techniques and Applicationsö,1987, Bank Administration Institute.

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