

**Scheme and Syllabi of**  
**B. Com.(Honours)**  
**Three Year (6 Semesters)**  
**(Choice Based Credit System)**



**DEPARTMENT OF COMMERCE**  
**Faculty of Commerce and Management**  
**Chaudhary Devi Lal University, Sirsa**  
**(Haryana)-India**  
**PIN-125055**

## Scheme and Syllabi of

### B.Com. (Honours): Three Year (6 SEMESTER)

#### Semester –I

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH- AE-101	Environmental Studies	Ability Enhancement Compulsory Course (AECC- 1)	2	70	30	100
BCH- C101	Financial Accounting	Core Course (CC-01)	4	70	30	100
BCH- C102	Business Management	Core Course (CC-02)	4	70	30	100
	Generic Elective(GE-01) (Any One of the following)	Generic Elective (GE-01)	4	70	30	100
BCH- GE-101	Business Mathematics and Descriptive Statistics					
BCH- GE-102	Cyber Crimes and Laws					
BCH- L101	Proficiency in English	Language- 01	4	70	30	100
<b>Total</b>			<b>18</b>			<b>500</b>

#### Semester –II

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH- AE-201	Business Communication	Ability Enhancement Compulsory Course (AECC- 2)	2	70	30	100
BCH- C201	Business Laws	Core Course (CC-03)	4	70	30	100
BCH- C202	Corporate Law	Core Course (CC-04)	4	70	30	100
	Generic Elective(GE-02) (Any One of the following)	Generic Elective (GE-02)	4	70	30	100
BCH- GE-201	Inferential Statistics					
BCH- GE-202	Auditing					
BCH- L201	Hindi	Language- 02	4	70	30	100
<b>Total</b>			<b>18</b>			<b>500</b>

#### Semester –III

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH- C301	Corporate Accounting	Core Course (CC-05)	4	70	30	100
BCH- C302	Income Tax Law and Practice-I	Core Course (CC-06)	4	70	30	100

BCH-C303	Principles of Micro Economics	Core Course (CC-07)	4	70	30	100
BCH- SE-301	Computer Applications in Business	Skill Enhancement Course(SEC- 01)	2	60	40 (Practical)	100
	Generic Elective(GE-03) <i>(Any One of the following)</i>	Generic Elective (GE-03)	4	70	30	100
BCH- GE-301	Entrepreneurial Development					
BCH- GE-302	Business Policy and Strategic Management					
	<b>One Additional Paper</b>	<b>Specially for Honours</b>				
BCH-AP-301	Foreign Exchange Management		4	70	30	100
<b>Total</b>			<b>22</b>			<b>600</b>

### Semester – IV

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH-C401	Cost Accounting	Core Course (CC-08)	4	70	30	100
BCH-C402	Income- Tax Law and Practice-II	Core Course (CC-09)	4	70	30	100
BCH-C403	Principles of Macro Economics	Core Course (CC-10)	4	70	30	100
BCH- SE-401	Fundamentals of Information Technology	Skill Enhancement Course(SEC- 02)	2	60	40 (Practical)	100
	Generic Elective(GE-04) <i>(Any One of the following)</i>	Generic Elective (GE-04)	4	70	30	100
BCH- GE-401	Organizational Behavior					
BCH- GE-402	Business Ethics and Corporate Governance					
	<b>One Additional Paper</b>	<b>Specially for Honours</b>				
BCH-AP-401	Business Environment		4	70	30	100
BCH-ST401	Skill Based Training	In-house Training (2 Hours per week)	4			
<b>Total</b>			<b>26</b>			<b>600</b>

### Semester – V

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH-C501	Financial Management	Core Course (CC-11)	4	70	30	100
BCH-C502	Indian Economy	Core Course (CC-12)	4	70	30	100
	Discipline Specific Elective(DSE- 01 and DSE-02)	Discipline Specific Elective (DSE- 01)	4	70	30	100
		Discipline Specific	4	70	30	100

	<i>(Any two Courses out of</i>	Elective (DSE- 02)				
	<b>Group – I (Accounting and Finance)</b>					
BCH-D501	Security Analysis and Portfolio Management					
BCH-D502	Banking Operations					
BCH-D503	Financial Institutions and Markets					
BCH-D504	Fundamentals of Insurance					
	<b>Group – II (Marketing)</b>					
BCH-D505	Rural Marketing					
BCH-D506	International Marketing					
BCH-D507	Consumer Behavior					
BCH-D508	Marketing Research					
	<b>Group – III (Human Resource Management)</b>					
BCH-D509	Compensation Management					
BCH-D510	Labour Welfare and Social security					
BCH-D511	Human Resource Management					
BCH-D512	Corporate Evolution and Strategic Implementation					
	<b>One Additional Paper</b>	<b>Specially for Honours</b>				
BCH-AP-501	Principles of Marketing		4	70	30	100
<b>Total</b>			<b>20</b>			<b>500</b>

### Semester –VI

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH-C601	Corporate Tax Planning and Management	Core Course (CC-13)	4	70	30	100
BCH-C602	Management Accounting	Core Course (CC-14)	4	70	30	100
	Discipline Specific Elective(DSE- 03 and DSE-04)	Discipline Specific Elective (DSE- 03)	4	70	30	100
	<i>(Any two Courses out of any one Group )</i>	Discipline Specific Elective (DSE- 04)	4	70	30	100
	<b>Group – I (Accounting and Finance)</b>					
BCH-D601	Security Market					

	Operations					
BCH-D602	Financial Reporting and Standards					
BCH-D603	Financial Services					
BCH-D604	International Business					
	<b>Group – II (Marketing)</b>					
BCH-D605	Retail Management					
BCH-D606	Services Marketing					
BCH-D607	Advertisement Management					
BCH-D608	Logistics and Supply Chain Management					
	<b>Group – III (Human Resource Management)</b>					
BCH-D609	Industrial Laws					
BCH-D610	Management of Sales Force					
BCH-D611	Strategic Human Resource Management					
BCH-D612	Human Resource Development					
	<b>One Additional Paper</b>	<b>Specially for Honours</b>				
BCH-AP-601	E- Commerce		4	60	40 (Practical)	100
BCH-ST-601	Skill Based Training	In-house Training (2 Hours per week)	4			
<b>Total</b>			<b>24</b>			<b>500</b>

**Note:**

- 1) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

The Students of Department of Commerce will earn 12 Credits (2 credits per semester) by choosing some Open Elective Courses offered by the other departments other than the Department of Commerce

<b>Total Credits and Marks of all Semesters of B.com Honours</b>		
<b>Semester</b>	<b>Credits</b>	<b>Marks</b>
I	18+2(OE)	500+100(OE)
II	18+2(OE)	500+100(OE)
III	22+2(OE)	600+100(OE)
IV	26+2(OE)	600+100(OE)
V	20+2(OE)	500+100(OE)
VI	24+2(OE)	500+100(OE)
	<b>140</b>	<b>3800</b>

The Department of Commerce offers following Open Elective Courses for the students of First, Second, Third, Fourth, Fifth and Sixth semester of Other Departments.

<b>Nature of Course</b>	<b>Course Code</b>	<b>Nomenclature of Paper</b>	<b>Credits</b>	<b>External Marks</b>	<b>Internal Marks</b>	<b>Maximum Marks</b>
Open Elective (1 <sup>st</sup> Semester)	BCH-OE-101	Contemporary Issues in Commerce	2	70	30	100
Open Elective (2 <sup>nd</sup> Semester)	BCH-OE-201	Fundamentals of Environmental Studies	2	70	30	100
Open Elective (3 <sup>rd</sup> Semester)	BCH-OE-301	Consumer Protection Act	2	70	30	100
Open Elective (4 <sup>th</sup> Semester)	BCH-OE-401	Environmental Pollution	2	70	30	100
Open Elective (5 <sup>th</sup> Semester)	BCH-OE-501	Global Marketing	2	70	30	100
Open Elective (6 <sup>th</sup> Semester)	BCH-OE-601	Environmental Conservation and Society	2	70	30	100

**B. COM. (H): SEMESTER I**  
**BCH- AE-101 ENVIRONMENTAL STUDIES**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to create the awareness among the students towards environmental concepts and issues for smooth life of species and human at earth.

**UNIT I**

The multidisciplinary nature of environmental studies: Definition, Scope and importance, need for public awareness; Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems. a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems. c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies. d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, case studies. f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

**UNIT II**

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem. Producers, Consumers and decomposers. Energetic flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids: Introduction, types, Characteristic features; Structure and function of the following ecosystems: Forest ecosystem, Grass land ecosystem, desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Biodiversity and its conservation: Introduction-Definition, genetic, species and ecosystem diversity. Bio-geographical classification of India. Value of diversity: consumptive use, productive use, social, ethical; aesthetic and option calls. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemics. Conservation of biodiversity: In-situ and Ex-situ

**UNIT III**

Environmental Pollution: Definition, Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution; Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster Management: floods, earthquake, cyclone and landslides.

Social Issues and the environment: From Unsustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people: its problems and concerns, Case studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies. Wasteland reclamation. Consumerism and waste products. Air (prevention and Control of Pollution) Act. Water (prevention and control of pollution) Act. Wildlife Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.

#### UNIT IV

Human Population and the Environment: Population growth, variation among nations. Population explosion- family Welfare Programme. Environment and human health. Human Rights, Value Education. HIV/AIDS, women and child welfare, Role of information technology in environment and human health, Case Studies.

Field work: Visit to a local area to document environmental assets: river/forest grass land/hill/mountain, Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural, Study of common plants, insects, birds. Study of simple ecosystems pond, river, hill slopes, etc.

#### Suggested Readings:

1. Agarwal, K.C. 2001 *Environmental Biology*, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad- 380013, India.
3. Clerk RS., *Marine Pollution*; Clarendon Press Oxford.
4. Down to Earth, Centre for Science and Environment.
5. Hawkins R.E., *Encyclopedia of Indian Natural History*, Bombay Natural History Society, Bombay.
6. Mhaskar A.K, *Matter Hazardous*, Techno-Science Publications.
7. Townsend C., Harper J, and Michael Begon, *Essentials ecology*, Blackwell Science.
8. Trivedi R.K and P.K Goel, *Introduction to air pollution*, Techno-Science Publications.
9. Trivedi R.K, *Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II*, Envirol Media.

#### NOTE:

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
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**B. COM. (H): SEMESTER I**  
**BCH-C101: FINANCIAL ACCOUNTING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

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

**UNIT I**

Accounting as an information system; users of financial accounting information and their needs; Qualitative characteristics of accounting information; Functions, advantages and limitations of accounting; Branches of accounting; Bases of accounting: cash basis and accrual basis; Nature of financial accounting principles - Basic concepts and conventions.

**UNIT II**

Financial Accounting Standards: Concept, benefits, procedure for issuing accounting standards in India; International Financial Reporting Standards (IFRS): Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (IASs) and Accounting Standards (ASs); Accounting process from recording of a business transaction to preparation of trial balance including adjustments; Capital and Revenue expenditure & receipts; Preparation of Trial Balance; Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

**UNIT III**

Measurement of business income-Net income, accounting period, continuity doctrine and matching concept, Objectives of measurement; Revenue: concept, revenue recognition principles, recognition of expenses.

**UNIT IV**

Depreciation Accounting: concept of depreciation, Factors in the measurement of depreciation, Methods of computing depreciation: straight line method and diminishing balance method, Disposal of depreciable assets-change of method.

**Suggested Readings:**

1. Lal, Jawahar and Seema Srivastava, *Financial Accounting*, Himalaya Publishing House.
2. Shukla, M.C., T.S. Grewal and S. C. Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.
4. T.S, Grewal, *Introduction to Accounting*, S. Chand and Co., New Delhi.
5. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
6. Jain, S.P. and K.L. Narang. *Financial Accounting*. Kalyani Publishers, New Delhi.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question

**B. COM. (H): SEMESTER I**  
**BCH- C102: BUSINESS MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course 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.

**UNIT II**

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 III**

Direction: Concept, Elements, Features, Importance and Limitations; Supervision, Motivation, Leadership and Communication; Coordination: Concept, Features, Types, Importance and Limitations.

**UNIT-IV**

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

**Suggested Readings:**

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

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- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER I**  
**BCH- GE-101 BUSINESS MATHEMATICS AND DESCRIPTIVE STATISTICS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students in understanding mathematical and statistical tools and their application 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.

**UNIT II**

Differentiation: Idea of Simple Derivative of different Functions (excluding trigonometric function); Maxima and Minima of Functions of One Variable only.

**UNIT III**

Introduction: Statistics as a Subject, Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data- Significance of Diagrams and Graphs, Types of Diagrams, Graphs, Graphs of Frequency Distribution.

**UNIT-IV**

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

**Suggested Readings:**

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.

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- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER I**  
**BCH- GE-102 CYBER CRIMES AND LAWS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

**UNIT I**

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues and Domain name dispute etc.

**UNIT II**

Definition and Terminology (Information Technology Act, 2000): Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security, Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

**UNIT III**

Electronic Records: Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

**UNIT-IV**

Regulatory Framework: Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences

**Suggested Reading:**

1. Joseph, P.T., *E-Commerce-An Indian Perspective*, PHI
2. Chaffey, Dave, *E-business and E-commerce Management*, Pearson Education.
3. Painttal, D., *Law of Information Technology*, Taxmann Publications Pvt. Ltd., New Delhi.
4. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., *E-business and E-commerce for managers*, Pearson Education.
5. Brian, Craig, *Cyber Law: The Law of the Internet and Information Technology*, Pearson Education
6. Sharma J. P, and SunainaKanojia, *Cyber Laws*, Ane Books Pvt Ltd, New Delhi.
7. Taxmann Publications Pvt. Ltd., New Delhi, *Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*.

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- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER I**  
**BCH- L101 PROFICIENCY IN ENGLISH**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students in developing the communication skills with the use of English language.

**UNIT I**

Grammar and Usage: A Detailed Study of Nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunctions and their Correct Usage.

**UNIT II**

Grammar and Usage: Tenses; Active and Passive Voice; Transformation of Sentences from Simple to Compound/Complex Sentences; Narration/Reported Speech.

**UNIT III**

Vocabulary: Antonyms and Synonyms; Words Often Confused; Important Latin and English Prefixes and Affixes; Common Legal Terms (Meaning and Usage).

**UNIT IV**

Composition Skills: Formal Letter Writing, Writing of Business Letters, Official Letters and CVs, Paragraph Writing and Punctuation.

**Suggested Readings:**

1. Wren and Martin : *High School English Grammar and Composition*
2. Tickoo and Subramaniam: *A Functional Grammar with Usage and Composition*
3. Murphy, Raymond : *Essential English Grammar*, Cambridge University Press
4. Maisson, Margaret M. : *Examine Your English*
5. Allen. W. S. : *Living English Structure*
6. Flewings. Hartin : *Advanced English Grammar*, Cambridge University Press
7. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan.
8. *Business Communication, Ed.*, Om P. Juneja&Aarti Mujumdar, Hyderabad: Orient Blackswan.

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- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER II**

**BCH- AE-201: BUSINESS COMMUNICATION**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students in developing the communication skills.

**UNIT I**

Business Communication: meaning, concept and process of communication; Types of communication; Significance of positive attitude in improving communication.

**UNIT II**

Writing Skills: Letters of all kinds, tender notices, auction notices, public notices, memos and advertisements relating to sales/marketing; Precise writing; Curriculum vitae; Short formal reports.

**UNIT III**

Effective Listening: Importance of effective listening, barriers to effective listening, types of effective listening, benefits and use of effective listening skills; Non-verbal communication, group discussion, etc.

**UNIT IV**

Modern Forms of Communication: Here special emphasis shall be given to teach the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations.

**Suggested Readings:**

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

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER II  
BCH- C201 BUSINESS LAWS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart basic knowledge along with relevant cases of the important business laws.

**UNIT I**

The Indian Contract Act,1872: Contract – meaning, characteristics and kinds; Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects; Void agreements; Discharge of contract - modes of discharge including breach and its remedies, Contingent contracts; Quasi contracts

**UNIT II**

Special Contracts: Contracts of Indemnity and Guarantee; Contracts of Bailment and Pledge; Contracts of Agency

**UNIT III**

The Sale of Goods Act,1930: Contract of sale- meaning and difference between sale and agreement to sell; Conditions and warranties; Transfer of ownership in goods including sale by non-owners; Performance of contract of sale; Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer; Auction Sale

**UNIT IV**

The Information Technology Act 2000: Definitions under the Act, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences.

**Suggested Readings:**

1. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
2. Kuchhal M C, *Business Laws*, Vikas Publishing House, New Delhi
3. Tulsian P.C., *Business Law*, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and SunainaKanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
5. Chadha P R *Business Law*, Galgotia Publishing Company, New Delhi
6. Maheshwari&Maheshwari, *Business Law*, National Publishing House, New Delhi.
7. *Information Technology Rules 2000 with Information Technology Act 2000*, Taxmann Publications Pvt. Ltd., New Delhi.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H):SEMESTER II**  
**BCH- C202 CORPORATE LAW**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart basic knowledge of corporate law and its provisions.

**UNIT I**

Characteristics of a company; Lifting of corporate veil; Types of companies including one person company, small company, associate company, dormant company, producer company, association not for profit; illegal association; Formation of company; Promoters and their legal position; Pre incorporation contract and provisional contracts; On-line registration of a company.

**UNIT II**

Memorandum of association and its alteration; Articles of association and its alteration; Doctrines of constructive notice and indoor management; Prospectus; shelf prospectus and red herring prospectus; Misstatement in prospectus; Issue, allotment and forfeiture of share; Calls on shares; Issue of sweat capital; Employee stock option; Issue of bonus shares; Transfer and transmission of shares, Buyback; Share certificate; D-Mat system.

**UNIT III**

Classification of directors; Director identification number (DIN); Appointment and Removal of directors; Legal positions; Powers and duties; Key managerial personnel; Managing director; Manager; Committees of board of directors – audit committee, nomination and remuneration committee, stakeholder’s relationship committee, corporate social responsibility committee; Prohibition of insider trading.

**UNIT IV**

Meetings of shareholders and board; Types of meeting; Convening and conduct of meetings; Requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes, postal ballot; Meeting through video conferencing; E-voting.

**Suggested Readings:**

1. Gowar, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
2. Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
3. Kuchhal M C, *Corporate Laws*, ShriMahaveer Book Depot, New Delhi.
4. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
5. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
6. Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
7. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



**B. COM. (H): SEMESTER II**  
**BCH- GE-201 INFERENCEAL STATISTICS**  
**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of the course is to help the students in understanding various analytical tools and their application in business decisions

**UNIT I**

Sampling: Populations and Samples, Parameters and Statistics; Descriptive and Inferential statistics; Sampling Methods (including Simple Random sampling, stratified sampling, Systematic sampling, Judgment sampling and Convenience sampling); Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions

**UNIT II**

Testing of hypothesis: Introduction, Procedure of testing of hypothesis; Tests of significance for Large samples; Tests of significance for Small samples.

**UNIT III**

Chi square test and Goodness of fit: Introduction, Chi-square distribution, conditions for applying Chi-square test, Yates's corrections, Uses and Limitations of Chi-Square test.

**UNIT IV**

F-test and Analysis of Variance: Introduction, Applications of F-test, Techniques of Analysis of Variance, Applications of SPSS in Statistics

**Suggested Readings:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi and HM Siddiqui, *Statistics for Management, 7<sup>th</sup> ed.*, Pearson Education
2. David M. Levine, mark L. Berenson, Timothy C Krehbiel, P. K. Viswanathan, *Business Statistics*, Mc Grew Hill Education
3. Gupta, S. P., and Archana Aggarwal. *Business Statistics*, Sultan Chand & Sons, New Delhi
4. Vohra N. D., *Business Statistics*, Mc Grew Hill Education
5. Gupta S. C., *Fundamentals of Statistics*, Himalaya Publishing House
6. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cenage Learning

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER II**  
**BCH- GE-202    AUDITING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards

**UNIT-I**

Auditing: Concept, Nature and limitations of Auditing; Basic Principles governing an audit; Ethical principles and concept of Auditor's Independence; Relationship of auditing with other disciplines; Auditing and Assurance Standards: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board in India.

**UNIT-II**

Auditing engagement: Audit planning, Audit programme; Control of quality of audit work—Delegation and supervision of audit work; Documentation: Audit working papers, Audit files-Permanent and current audit files, Ownership and custody of working papers; Audit evidence: Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

**UNIT-III**

Internal Control: Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk; Concept of internal audit; Audit Sampling: Types of sampling, Test checking, Techniques of test checks; Vouching: Meaning, objectives and importance of vouching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers; Verification of assets and liabilities

**UNIT-IV**

Company Audit – Audit of Shares, Branch audit, Joint audit, Special audit; Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors; Reporting requirements under the Companies Act, 2013; Audit Report: Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates; Special Areas of Audit: Special features of Cost audit, Tax audit and Management audit; Recent Trends in Auditing

**Suggested Readings:**

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company
4. Study Material of IPCC, ICAI, New

**NOTE:**

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- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER II  
BCH- L201: HINDI**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**UNIT-I**

प्रयोजनमूलक हिन्दी : अर्थ एवं स्वरूप, महत्त्व, हिन्दी भाषा की प्रयोजकीयता।

**UNIT-II**

व्यवसायिक पत्र: शिकायत पत्र, सरकारी पत्र, वित्त अनियमितता सम्बंधी पत्र, बजट सम्बंधी मांग पत्र, बीमा पत्र।

**UNIT-III**

कम्प्यूटर: स्वरूप, महत्त्व, ईमेल, इन्टरनेट, साफ्टवेयर, हार्डवेयर।

**UNIT-IV**

अनुवाद: स्वरूप, महत्त्व, प्रक्रिया, हिन्दी भाषा में रचित साहित्य का अनुवाद।

व्यावसायिक शब्दावली :

Depreciation	Internet	Commercial Letter
Bad-Debts	Quorum	Publicity
Outstanding Expenses	Bank Reconciliation	Market Segmentation
Prepaid wages	Share Capital	Finance
Propaganda	Dividend	Negotiable Instrument
Physical Distribution	Auditing	Bank overdraft
Personal Selling	Taxation	Interim Dividend
Terminology	Rebate	Trade Discount
Balance Sheet	Discount	Bank
Cheque	Software	Demand Letter
Central Processing Unit	Trial Balance	Memorandum
Auditor	Grievance	Resolution
Complaint	Addendum	Contract
Corrigendum	Arbitration	Opportunity Cost
Cattle Market	Square Deal	Shareholder
Asset	Entrepreneur	
Venture Capital	Investment	
Logistics	Agreement	
Stakeholder	Inventory	

**Note:**

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- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER III**  
**BCH- C301 CORPORATE ACCOUNTING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

**UNIT-I**

Accounting for share capital: Issue of shares; Forfeiture and reissue of forfeited shares; Concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares

**UNIT-II**

Accounting for Debentures: Issue and redemption of debentures; Underwriting of Shares and Debentures

**UNIT -III**

Final accounts of Companies: Preparation of Profit and Loss Account; Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration); Disposal of company profits; Provisions relating to payment of Dividend.

**UNIT -IV**

Valuation of Goodwill and Valuation of Shares-Concepts and calculation (simple problems only); Liquidation of companies

**Suggested Readings:**

1. Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.
2. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
4. Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
5. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.
6. Shukla, M.C., T.S. Grewal, and S.C. Gupta. *Advanced Accounts. Vol.-II. S. Chand & Co.*, New Delhi.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER III**  
**BCH- C302 INCOME TAX LAW AND PRACTICE-I**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide basic knowledge and equip the students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**UNIT-I**

Introduction: Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number; Tax evasion; Tax avoidance

**UNIT-II**

Tax planning and tax management; Basis of Charges: Scope of total income, residence and tax liability; Residential status: Scope of total income on the basis of residential status; Exempted incomes under section 10

**UNIT-III**

Computation of Income under different heads: Income from Salaries, Income from house property

**UNIT-IV**

Computation of Income under different heads: Profits and gains of business or profession; Capital gains; Income from other sources

**Suggested readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax*, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Gore and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
4. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
5. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.

**NOTE:**

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- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER III**  
**BCH- C-303 PRINCIPLES OF MICRO ECONOMICS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the micro economics and to impart skills for understanding of economic activities.

**UNIT-I**

Demand and Consumer Behavior: Meaning, nature and scope of economics; Micro and Macroeconomics; Nature of demand function: Law of demand, Elasticity of demand – price, income and cross, Measurement methods of price elasticity of demand; Concepts of revenue (marginal and average) and their relationship with elasticity of demand.

**UNIT-II**

Theories of demand : Cardinal utility approach; Indifference curve approach – assumption, properties, consumer equilibrium, price, income and substitution effects, limitations

**UNIT-III**

Production and Cost - Production function : meaning and concepts, law of variable proportions; Isoquants – meaning, properties and producer's equilibrium; Economies and Diseconomies of scale; Law of returns to scale; Cost: concepts, Theories of costs – traditional and modern; Law of supply and elasticity of supply.

**UNIT-IV**

Market Structures- Equilibrium of the firm and industry under perfect competition; Price and output determination under monopoly, price discrimination; Price determination under monopolistic competition – Chamberlin's approach, monopolistic competition V/s monopoly

**Suggested Readings:**

1. Ahuja H.L.: *Business Economics*; S. Chand & Co., New Delhi.
2. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
3. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
4. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
5. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
6. Case and Fair, *Principles of Micro Economics*, Pearson Education
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, KusumLata Publishers

**NOTE:**

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- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER III**  
**BCH- SE-301      COMPUTER APPLICATIONS IN BUSINESS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 60, PRACTICAL: 40)**

**Objective:** The objective of this course is to provide computer skills and knowledge for commerce students and enable the student to understand the usefulness of information technology tools for business operations.

**UNIT-I**

Introduction to Computer: Definition of Computer, Components of Computer, Characteristics of Computers, Limitations of Computer, Classification of Computers; Human being Vs. Computer; Applications of Computers; Computer in Commerce

Input Devices: Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera; Output Devices: Hard Copy Devices, Line printer, Character printer, Chain printer, Dot- Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

**UNIT-II**

Memory and Mass Storage Devices: Concept of Memory, Types of Memory (Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks, CD, ROM and WORM disks; Magnetic Tape and Cache Memory); Difference between Primary and Secondary Memory;

Introduction to Windows: Evolution of Windows, Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel; Paintbrush Tools

**UNIT-III**

Data Processing System: Concept of data, Information and data processing, Need and Uses of Information; Characteristics of Information; Levels of Information; Types of Data Processing System;

MS-Word: Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro, Mail merge

**UNIT-IV**

Computer Networks: Need for Networking; Types of Computer Networks; Difference between LAN and WAN; Internet and its Applications; Network Topologies; MS-Excel: Worksheet Overview- Rows, Columns, Cell, Menus, Creating Worksheet, Opening and Saving Worksheets, Formatting, Printing, Table creating and printing graphs

**Practical-** MS Word, MS-Excel and MS- PowerPoint

**Suggested Readings:**

1. Absolute Beginner's Guide to Computer Basics, Michael Miller.
2. Fundamental of Computers, Akash Saxena, Kratika Gupta.
3. Fundamentals of Information Technology, Alexis and Mathew.
4. Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi .
5. Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
6. Saxena, Sanjay: *A First Course in Computer*, Vikas Publication House (P) Ltd., New Delhi

**NOTE:**

- 1) The Evaluation of Students Consists of both external and practical evaluation. The External evaluation includes end-term examination of 60 marks covering the whole syllabus. Practical Evaluation is of 40 marks.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(12 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 6 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question

**B. COM. (H): SEMESTER III**  
**BCH-GE-301 ENTREPRENEURIAL DEVELOPMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to orient the learner towards entrepreneurship as a career option and to develop creative thinking.

**UNIT-I**

Entrepreneurship: Meaning, scope, need and significance; Role and functions of entrepreneurship in economic development; Economic, Social and psychological need for entrepreneurship; Characteristics, qualities and pre-requisites of entrepreneur; Methods and procedures to start and expand one's own business.

**UNIT-II**

Life cycle of a new business and relationship with large enterprises; Environmental factors affecting success of a new business; Reasons for the failure and visible problems for business.

**UNIT-III**

Feasibility study: Preparation of feasibility reports; Economic, technical financial and managerial feasibility of project; Selection of factory location; Demand analysis and market potential measurement; Capital and project costing; Working capital requirement; Sources of finance; Profit and tax planning.

**UNIT-IV**

Government support and incentives to new enterprise; Role of government and promotional agencies and institutes in entrepreneurship development programmes.

**Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. SIDBI Reports on Small Scale Industries Sector.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question



**B. COM. (H): SEMESTER III**  
**BCH-GE-302 BUSINESS POLICY AND STRATEGIC MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart knowledge about Business Policy and to enable the students to develop appropriate strategies for business enterprises.

**UNIT-I**

Introduction to business policy; Conceptual foundations in business policy; Mission, objectives and goals; Strategic management; Characteristics and approaches to strategic decision-making; Strategic management process.

**UNIT-II**

Environmental Appraisal: Concept, Environment scanning and appraisal; Organizational appraisal: Dynamics of internal environment, Organizational capability factors, Methods and techniques of organizational appraisal.

**UNIT-III**

Strategy formulation: Operations level, Business level and Corporate level; Corporate portfolio analysis.

**UNIT-IV**

Strategy implementation; Resource allocation, Organization and policies; Techniques of strategic evaluation and control.

**Suggested Readings:**

1. Bhattacharya, S.K. and Venkataramin N., *Managing Business Enterprises: Strategies, structures and Systems*, Vikas Publishing House, New Delhi.
2. Glotts, P.K., Dhingra, I.C., Mani, K.P.: *Advanced Management Accounting Strategic Management*, Sultan Chand & Sons, New Delhi.
3. Kachru, Upendra, *Strategic Management – Concept & Cases*, Excel Books, New Delhi.
4. Kazmi, Azhar: *Business Policy*, Tata McGraw Hill Publishing Company Ltd., New Delhi.
5. Srivastava, R.M.: *Management Policy and Strategic Management, (Concepts, Skills and Practices)*, Himalaya Publishing House, Delhi.
6. Subha Rao P.: *Business Policy and Strategic Management*, Himalaya Publishing House, Delhi.
7. Thompson, Arthur, A.: *Strategic Management*, Tata McGraw Hill, New Delhi.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**(One Additional Paper)**

**B. COM. (H): SEMESTER III**

**BCH-AP-301 FOREIGN EXCHANGE MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge about functioning of Foreign Exchange Markets and International Financial Institutions.

**UNIT-I**

Foreign Exchange and Markets: Introduction, Meaning, Features, Structure, Functions, Classification, Participants in Foreign Exchange Market; Settlement of Transactions(EFT Mechanism): SWIFT, CHIPS, CHAPS; Transactions in Interbank Market: Spot transactions, Forward transactions, Swap Transactions, Non-deliverable Forwards; Quotations in Interbank Market: Two-way Quotation, Direct and Indirect Quotation, American and European Quotation;

Concept and application of convertibility: Convertibility, Full convertibility & partial convertibility, Non Convertible Currency, Current Account Convertibility-Introduction, Components of Current Account; Capital Account Convertibility

**UNIT-II**

Evolution of Exchange Rate System; International Monetary System-Gold Standard, Inter War Years, The Bretton Woods System, The Flexible Exchange Rate Regime; Foreign Exchange Rate -Fixed and Floating Exchange Rate, Determination of Foreign Exchange Rate -Theories of Determination of Foreign Exchange Rates: Mint Parity Theory, Purchasing Power Parity Theory, Balance of Payment Theory; Factors affecting Exchange rate Determination; Pre Shipment Finance-(Packing Credit Advances, Pre shipment credit in Foreign currency, Advance against duty drawback); Post Shipment Finance- Introduction and Classification

**UNIT-III**

Meaning and Mechanism of Letter of Credit; Types of Foreign exchange A/CS: NOSTRO, VOSTRO, NRI-(NRO, NRE, FCNR), EEFC; Foreign exchange regulations in India: FERA (Foreign Exchange Regulation Act), FERA to FEMA, Foreign Exchange Management Act (FEMA): Evolution, Need, Salient features, Administrative set-up, Prohibited Transactions, Difference between FERA and FEMA

**UNIT-IV**

International Financial Institutions: International Monetary Fund(IMF), International Bank for Reconstruction and Development(IBRD), Bank for International Settlement (BIS), International Finance Corporation(IFC), Asian Development Bank(ADB)

**Suggested Readings:**

1. Apte, P.G: *International Financial Management*, Tata McGraw Hill, New Delhi,
2. Buckley, Adrian: *Multinational Finance*, Prentice Hall, New Delhi.
3. David F. Derosa, *Managing Foreign Exchange Risk*, IRWIN Professional publishing
4. Eitman, D.K. and A.I Stenehill: *Multinational Business Cash Finance*, Addison Wesley, New York.
5. FEMA Manual by Taxmann Publishers
6. Henning, C.N., W Piggot and W .H Scott: *International Financial Management*, McGraw Hill, International Edition.

**Note:**

- 1) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER IV**  
**BCH- C401 COST ACCOUNTING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**UNIT-I**

Introduction: Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization.

**UNIT-II**

Elements of Cost: Material and Labour: (a) Materials- Material/inventory control techniques, Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost, Treatment of Material Losses (b) Labour: Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits, Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**UNIT-III**

Elements of Cost: Overheads- Classification, allocation, apportionment and absorption of overheads; Under- and over absorption; Methods of Costing: Unit costing; Job costing; Contract costing.

**UNIT-IV**

Methods of Costing: Process Costing (process losses, valuation of work in progress, joint and by-products); Operation Costing (only transport); Book Keeping in Cost Accounting: Integral and non-integral systems; Reconciliation of cost and financial accounts

**Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
4. Singh, Surender. *Cost Accounting*. Scholar Tech Press, New Delhi.
5. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER IV**  
**BCH- C402 INCOME- TAX LAW AND PRACTICE-II**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**UNIT-I**

Clubbing and aggregation of income; Provisions regarding set-off and carry forward of losses; Deductions under section 80C to 80U in computing Total Income

**UNIT-II**

Computation of Total Income: Computation of Total Income and Tax Liability of an Individual and H.U.F; Computation of Total Income and Tax Liability of a Firm and Companies.

**UNIT-III**

Income Tax Authorities and their powers; Appeals and Revision; Penalties and Prosecutions.

**UNIT-IV**

Preparation of Return of Income; Different types of returns; Procedure for Assessment; Deduction of Tax at Source; Advance Payment of Tax; Recovery of Tax and Refund of Tax

**Suggested Reading:**

1. Gore and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
2. Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.
3. Mehrotra H.C., *Income Tax Law & Account*, SahityaBhawan Publications, Agra.
4. Prasad, Bhagwati, *Income Tax Law & Practice*, WishwanPrakashan, Bhopal.
5. Singhania V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER IV**  
**BCH- C403      PRINCIPLES OF MACRO ECONOMICS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the macro economics and to impart skills for understanding of economic activities.

**UNIT-I**

Macro Economics: Nature, scope, concepts and variables; National income: concepts and measurement; Circular flow of income (four sector); Consumption function; Investment function; Multiplier: concepts and importance; Principle of acceleration.

**UNIT-II**

Keynesian theory of income- output and employment; Income determination in closed economy, Equilibrium of product and money market using IS-LM approach

**UNIT-III**

Inflation: Meaning, types, causes, effects and remedial measures.

**UNIT-IV**

Business cycle: Meaning and phases; Instruments of monetary policy and fiscal policy and their effectiveness.

**Suggested Readings:**

1. Mankiw, N. Gregory. *Principles of Macroeconomics*, Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw-Hill Education
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*, McGraw Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
10. Jhinghan M.L.: *Advanced Economic Theory*, Vrinda Publications, New Delhi.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER IV**  
**BCH- SE- 401 FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**

**(EXTERNAL: 60, PRACTICAL: 40)**

**Objective:** The objective of this course is to enable the student to become familiar with the Information Technology Basics.

**UNIT-I**

**Basics of Information Technology**

**Basics of Internet:** World Wide Web, Web Servers, Web Sites, Web Pages, Web Browsers, Blogs, Newsgroups, HTML, Web Address, Email address, URL, HTTP

**Services available on Internet:** Information Retrieval, Locating sites using search engines and finding people on the net, FTP, Downloading and Uploading files from remote site

**Web Services:** Chat, E-mail, Video conferencing, E-Learning, E-banking, E-shopping, E-Reservation, E-Groups, Social Networking

**UNIT-II**

**Information Processing Tools**

**Database Management Tools:** Basic concepts and need for a database, Creating a database; Data types: Text, Numbers, Date, Time, Setting the Primary Key, Entering data into a database, Inserting and deleting fields, Inserting and deleting records, Field size, Default Value, Creating Query using design view

**UNIT-III**

**Hyper Text Markup Language:** Introduction to Web page Designing using HTML, Creating and saving an HTML document, Accessing a web page using a web browser (Internet Explorer, Mozilla Firefox, Opera, Apple Safari, Netscape Navigator, Google Chrome)

Web Page Design Project

Web Site Designing

**UNIT-IV**

**Societal Impacts of IT:** Virus, Worms, Trojans and Anti-Virus Software, Spyware, Malware, Spams, Data Backup and recovery tools and methods, Online Backups, Hacker and Cracker with regard to Computer data and applications; Social Networking; Information Security provisions in E-Commerce; Benefits of ICT in Education, Healthcare, Governance, Virtual School; Emergence of Knowledge Economy; Impact of ICT on Society: Knowledge based society, Infomania, Digital Unity and Digital Divide

**PRACTICAL:**

**Elements in HTML:** Container and Empty elements, Designing Web pages using the following Elements: HTML; HEAD; TITLE; BODY(Attributes: BACKGROUND, BGCOLOR, TEXT, LINK, ALINK LEFTMARGIN, TOP MARGIN); FONT(Attributes: COLOR, SIZE, FACE); BASEFONT(Attributes: COLOR, SIZE, FACE); CENTER; BR(Break);Horizontal Rule(Attributes: SIZE, WIDTH, ALIGN, NOSHADE, COLOR); Inserting Comments; H1...H6(Heading); P(Paragraph); B(Bold); I(Italics); U(Underline), UL & OL(Unordered List & Ordered List Attributes: TYPE, START); LI(List Item); Insertion of images using the element IMG(Attributes: SRC, WIDTH, HEIGHT, ALT, ALIGN); Superscript(SUP) and Subscript(SUB); Creating Table using the element TABLE(BACKGROUND, BGCOLOR, WIDTH, CELLSPACING, BORDER); TR, TH, TD, ROWSPAN, COLSPAN

**Suggested Readings:**

1. Fundamental of Introduction Technology, Alexis leon, Vikas publishing House Pvt LTD
2. Arora Sumita, *Foundation of Information Technology*, Dhanpat Rai & Co.(P) Ltd.
3. Introduction to information Technology, ITL Education solutions limited, Pearson education.
4. Introduction to Information Systems, Alxis Leon, Vikas Publishing House PVT. LTD

**Note:**

- 1) The Evaluation of Students Consists of both external and practical evaluation. The External evaluation includes end-term examination of 60 marks covering the whole syllabus. Practical Evaluation is of 40 marks.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(12 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 6 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question

**B. COM. (H): SEMESTER IV**  
**BCH-GE-401 ORGANIZATIONAL BEHAVIOUR**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

**UNIT-I**

Introduction: Organization Behaviour- Concepts and Significance; Human Relations and Organizational Behaviour; Historical Development of Organizational Behaviour; Industrial Revolution; Scientific Management; The Human Relations Movements; Hawthorne Studies; Meaning and Definitions of Organizational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB; Approaches to Organization Behaviour- Classical Approach, Neo-Classical, Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organization Behaviour; Significance of OB; Criticism. Personality- Type A and B, Big Five personality types, Factors influencing personality; Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value; Components of attitude, job related attitudes, measurement of attitude; Learning- Concept and Learning theories and reinforcement, Schedules of reinforcement.

**UNIT-II**

Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence, Stress Management- Learning Objectives, Introduction, Definitions, Different Types of Stress, Symptoms of Stress or Stress Responses, Physiological, Behavioural, Nature of Stress and Job Performance, Causes of Stress, Individual Stressors, Group Stressors, Organizational Stressors, Extra-Organizational Stressors, Overcoming Stress- Individual Strategies, Organizational Strategies; Job Related Causes of Stress.

**UNIT-III**

Group Dynamics: Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity. Transactional Analysis: Introduction; Concept of TA; Scope of Transactional Analysis; Analysis of Self-Awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis.

**UNIT-IV**

Organizational Culture and Climate: Introduction; Institutionalization: A Forerunner of Culture; Definitions; Characteristics of Organizational Culture; Culture's Functions and Roles of Organization; Types of Culture; How Employees Learn Culture; The Process of Creation of Organizational Culture; Symptoms of a Weak Organizational Culture; Sustaining or Keeping a Culture Alive; Socialization; Organizational Climate- Definitions; Characteristics of Organizational Climate; Improving Organizational Climate; Organizational Health.

**Suggested Reading:**

1. Luthans Fred, *Organizational Behaviour*, McGraw Hill Book Company, Singapore.
2. Robbins, S.P. & Judge, T.A., *Organizational Behaviour*, Prentice Hall of India, New Delhi.
3. Sudesh & Singh Hawa, *Organizational Behaviour*, V.K. Global Publications, New Delhi.
4. Chhabra, T.N., *Organisational Behaviour*, Sun India Publications

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



**B. COM. (H): SEMESTER IV**  
**BCH-GE-402 BUSINESS ETHICS AND CORPORATE GOVERNANCE**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide basic knowledge of business ethics and values and its relevance in modern context.

**UNIT-I**

Ethics in Business: Concept, nature, scope and importance of business ethics; Ethical crisis; Code of ethics; Business ethics in different organizational contexts; Sustainability as a goal for business ethics.

**UNIT-II**

Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organization, Theories of Business Ethics: Stakeholder theory, Friedman Theory; Globalization and Business Ethics; Corporate Governance and Business Ethics; CSR and Business Ethics; Morality; Ethics & Ethical theory; Role of Geeta and Karma Yoga to ethics management; Gandhian Trusteeship.

**UNIT-III**

Corporate Governance: Conceptual framework and Principles of corporate governance; Insider Trading; Rating Agencies; Whistle Blowing; Towards better Corporate governance – some critical areas; ICAI guidelines on corporate governance.

**UNIT-IV**

Protection of Stakeholder; Business and environmental ethics; Consumer protection; Protection of employees; Leadership and ethics.

**Suggested Readings:**

1. Bhanu Murthy, K.V. and Usha Krishna, Politics, *Ethics and Social Responsibilities of Business*, Pearson Education, N. Delhi.
2. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*, Oxford University Press, New Delhi.
3. J. P. Sharma, *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt. Ltd., New Delhi.
4. Kumar Satheesh, *Corporate Governance*, Oxford Publications, New Delhi.
5. [P.P. Arya](#), [B.B. Tandon](#), [A. K. Vashit](#), *Corporate Governance*, Deep & Deep Publication Pvt. Ltd.
6. Prasad, Kesho., *Corporate Governance*, PHI Learning Pvt. Ltd.
7. Robert A. G. Monks, Nell Minow, *Corporate Governance*, Blackwell.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**(One Additional Paper)**

**B. COM. (H): SEMESTER IV  
BCH-AP-401 BUSINESS ENVIRONMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to expose students to the concept, importance and dynamics of business environment.

**UNIT- I**

Business Environment: Concept, Components, and importance; Environmental scanning techniques, Economics Systems; Economic Planning – Concept, types of plans; Five year plans and planning machinery in India.

**UNIT- II**

Problems of growth: Unemployment; Poverty; Regional imbalances; Social Injustice; Inflation; Parallel economy, Industrial sickness-Meaning, causes, remedial measures, SICA.

**UNIT- III**

Role of Government in Indian Economy: Monetary and fiscal policy; Industrial policy; Industrial Licensing Policy; Special Economic Zones; Liberalization; Privatization; Globalization.

**UNIT- IV**

SEBI – Objectives & functions, Export-Import Policy; Foreign Investment and Collaborations; Multinational Corporations; International Economic Institutions –WTO, UNCTAD, World Bank, IMF.

**Suggested Readings:**

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

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER V**  
**BCH- C501 FINANCIAL MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to familiarize the students with the principles and practices of financial management

**UNIT-I**

Financial Management: Nature, Significance, Scope and Objectives of financial management; Functions of finance executive in an organization; Functional areas of financial management; Changing role of financial management in India; Financial planning and forecasting: Its need & importance, Drafting a financial plan; Capitalization: Over- capitalization and Under-capitalization; Financial forecasting: meaning, benefits and Techniques of financial forecasting

**UNIT-II**

Investment Decisions: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index; Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

**UNIT-III**

Financing Decisions: Sources of finance- short-term, medium term and long term; Cost of Capital- Estimation of components of cost of capital, Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital; Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Determinants of capital structure; Operating and financial leverage;

**UNIT-IV**

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice, Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation; Cash management, Receivables management, Inventory management and Payables management

**Suggested Readings**

1. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
2. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
3. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
4. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
5. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
6. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER V**  
**BCH- C502 INDIAN ECONOMY**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to enable the student to grasp the major economic problems in India and their solutions.

**UNIT-I**

Capitalist, Socialist & Mixed economy; Developed and Developing Economy –Concepts, Basic Characteristics of Indian Economy as a Developing Economy, Comparison of Indian Economy with Developed Economies, Major Issues of Development in India

**UNIT-II**

Structural Shifts with Economic Development in India; Relative importance of Agriculture, Industry and Services

**UNIT-III**

Role of Infrastructure in Economic Development: Physical and Social Infrastructure; Trade and Development – Classical, Structural and Eclectic views.

**UNIT-IV**

Export Promotion and Import Substitution; Trade as an Engine of Growth; Terms of Trade and Gains from Trade.

**Suggested Readings:**

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundaram, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Rudar Datt, Sundaram, K.P.M., “Indian Economy”, 2012, S. Chand & Co., New Delhi
6. Jhingan, M.L. “*The Economics of Development & Planning*”, 22nd Revised Edition, Konark Publications, New Delhi.
7. Sankaran S, “*Indian Economy: Problems, Policies and Development*”, 1994, Margham Publication, Chennai.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

## Discipline Specific Elective (DSE- 1 and DSE-2)

### Group – I (Accounting and Finance)

#### B. COM. (H): SEMESTER V

#### BCH- D501 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation.

#### UNIT- I

Investment Analysis: Meaning and Objectives, Investment Alternatives, Return and Risk-Concept and Measurement; Organization and Functioning of Securities Markets- Primary Capital markets, Secondary Financial Markets, Over the Counter Market, Recent Developments in Indian Stock Market.

#### UNIT- II

Fundamental Analysis: Economy-Industry-Company Analysis; Technical Analysis; Efficient market Theory; Valuation of securities: equity, bonds and convertible securities.

#### UNIT- III

Portfolio Management- Meaning and Objectives, Portfolio Management Process, Portfolio Theories: Markowitz portfolio Theory, Optimal Portfolio Selection, Sharpe Portfolio Optimization Model.

#### UNIT- IV

Asset Pricing Theories: Capital Asset Pricing Model, Capital Market Line, Security market Line, Arbitrage Pricing Theory, Portfolio Performance Evaluation-Treynor Measure, Sharpe Measure, Jensen Measure; Future and Options: Call option, Put Option

#### Suggested Readings:

1. Bhalla, V.K. *Security Analysis and Portfolio Management*, Sultan Chand, New Delhi.
2. Fischer, Donald E. and Jordon, Ronald J., *Security analysis and Portfolio Management*, Prentice Hall, New Delhi.
3. Fuller, Russell J. and Farrell, James L., *Modern Investments and Security analysis*. McGraw Hill, International Edition (finance Services) New York.
4. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., *Investments*, Prentice Hall of India, New Delhi.
5. Punithavathy; P: *Securiry Analysis and Portfolio Managernent*, Vikas publishingHouse, New Delhi.

#### NOTE:

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER V**  
**BCH- D502      BANKING OPERATIONS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to familiarize the students with the operations of Banking.

**UNIT-I**

Introduction: Origin of banking; Definition, Banker and customer relationship; General and special types of customers; Types of deposits; Origin and growth of commercial banks in India; Financial Services offered by banks; Changing role of commercial banks, Types of banks; Role and impact of customer relationship management; Know your Customer (KYC) guidelines; Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their importance; No Frills Account

**UNIT-II**

Procedure for Operating Deposit Account: Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit, Recurring deposits: Premature encashment and loan against recurring deposit, Closure of accounts, Transfer of accounts to other branches; Cheques and Paying Banker: Crossing and endorsement - meaning, definitions, types and rules of crossing; Duties; Statutory protection in due course; Collecting bankers: duties, statutory protection for holder in due course; Concept of negligence.

**UNIT-III**

Delivery Channels: Delivery channels – Automated Teller machine (ATM), Phone banking, Call centers, Internet banking, Mobile banking, Payment gateways, Card technologies, MICR electronic clearing; Inter Bank Payment System: Interface with payment system network, structured financial messaging system; Electronic funds transfer – RTGS – Negotiated dealing systems and securities settlement systems; Electronic Money; E- Cheques.

**UNIT-IV**

Banking Lending: Loans and Advances, Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan, Industrial advances, Advances to Small borrowers, Agricultural Financing advances.

**Suggested Readings:**

1. Paul and Suresh, “*Management of Banking and Financial Services*”, 2007, Pearson Education.
2. Sunderam and Varshney, “*Banking Theory Law and Practices*”, 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, “*Banking Law and Practice*”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “*Banks and institutional management*”, 2008, Himalaya Publications.
5. Gurusamy, S., “*Banking Theory: Law and Practice*”, 2009, Tata McGraw Hill

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- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER V**  
**BCH- D503 FINANCIAL INSTITUTIONS AND MARKETS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide the student basic knowledge of financial markets and institutions.

**UNIT-I**

Introduction: Nature and role of financial system and financial markets; Financial system and economic development; An overview of Indian financial system; Financial markets: Money and Capital markets; Money market-meaning, constituents and functions, money market instruments, Recent developments in Indian money market; Capital market- primary and secondary market; government securities market; Industrial securities market; Recent developments in Indian capital market;

**UNIT-II**

SEBI- Its formation, Role and recent developments; Reserve Bank of India: Organization, management and functions; Credit creation and Credit control; Monetary policy.

**UNIT-III**

Commercial banks: meaning and functions, Structure and recent developments in commercial banking in India; E-banking; Development banks: Concept, objectives and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD and state level development banks.

**UNIT-IV**

Mutual funds: Concept, types, and regulation of mutual funds (with special reference to SEBI guidelines), Designing and marketing of mutual fund schemes, Appraisal and latest mutual fund schemes in India.

**Suggested Readings:**

1. Avdhani: *Investment and Securities Markets in India*, Himalaya Publications, Bombay.
2. Averbach, Robert D: *Money, Banking and Financial Markets*; MacMillan, London.
3. Bhole, L.M.: *Financial Markets and Institutions*, Tata McGraw Hill, Delhi.
4. Ghosh, D: *Banking Policy in India*, Allied Publications, Delhi.
5. Giddy, I.H: *Global Financial Markets*, A.I.T.B.S., Delhi.
6. Khan, M.Y: *Indian Financial System*, Tata McGraw Hill, Delhi.
7. Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
8. R.M.: *Management of Indian Financial Institution*; Himalaya Publishing House, Mumbai.

**NOTE:**

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- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
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**B. COM. (H): SEMESTER V**  
**BCH- D504 FUNDAMENTALS OF INSURANCE**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart knowledge about the basic principles and practices of insurance and to provide knowledge about various types of insurance.

**UNIT-I**

Principles and Practice of Insurance: Introduction to Risk and Insurance, Types of Insurance-General and Life, Basic principles of General and Life Insurance, Insurance as a social security tool; Insurance and economic development; Life Insurance: Types of Life Insurance Policies – Term Life Insurance, Whole Life insurance, Endowment Life Insurance, Unit Linked Policies, With or Without Profit Policies ; Customer Evaluation; Policy Evaluation – Cost and Benefit; Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes, Group Gratuity Schemes, Super Annuation schemes.

**UNIT-II**

Fire Insurance: Standard policies, Fire Insurance coverage, Consequential loss (fire) Insurance policies; Marine Insurance: Marine Cargo policies; Hull policies, Institute cargo clauses; Institute hull clauses; Open policies, Accumulation of risk per location; Motor Insurance: Types of policies, Third party Insurance, Comprehensive coverage – Conditions and Exclusions, premium.

**UNIT-III**

Health Insurance Products: Scope of Health Insurance Covers, Individual and Group indemnity plans; Mediclaim Policy - Overseas Medical Insurance, Floater Plans, Benefit plans, Critical Illness plans, High Deductible plans, Comprehensive coverage plans, Long term care insurance; Travel Insurance; Micro Health Insurance- Health Insurance plans for Senior Citizens, Disease Management plans.

**UNIT-IV**

Miscellaneous Insurances: Personal Accident Insurance, Liability Insurance, Burglary Insurance other Miscellaneous Insurances; Rural Insurance covers; Engineering Insurance and its Consequential loss covers; Aviation hull and Aviation liability.

**Suggested Readings:**

1. Godwin – *Principles and Practices of Fire Insurance*.
2. Gupta, O.S., *Life Insurance*, Frank Brothers, New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Karam Pal, Bodla B.S. & Garg M.C., *Insurance Management*, Deep & Deep Publications, New Delhi.
5. Life Insurance Corporation Act, 1956.
6. Mishra, M.N., *Insurance Principles and Practice*; S. Chand and Co., New Delhi
7. Mishra, M.N., *Life Insurance Corporation of India, Vols. I, II & III*, Raj Books, Jaipur

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- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



## **Group – II (Marketing)**

### **B. COM. (H): SEMESTER V BCH- D505 RURAL MARKETING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

The objective of this course is to provide basic knowledge of Rural Marketing and innovations in Rural Markets.

#### **UNIT-I**

Rural Marketing: Meaning, nature, characteristics, opportunities and challenges to rural markets in India; Socio-cultural, economic, demographic, technological and other factors affecting rural marketing.

#### **UNIT-II**

Rural consumer behavior; Segmentation of rural market; Strategies for rural marketing; Rural marketing mix

#### **UNIT-III**

Differences in Rural and Urban market; Problems in rural marketing; Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas; Planning and organizing; Personnel selling in rural markets.

#### **UNIT-IV**

Innovations in Rural markets; E-commerce in rural markets; E-chaupal & other similar initiatives.

#### **Suggested Readings:**

1. Badi, R.V. and Badi, N.V., *Rural Marketing*, Himalaya Publishing House, Delhi.
2. Dogra Balram and Ghuman Karminder, *Rural Marketing*, Tata McGraw Hill, New Delhi.
3. Gupta, S.L., *Rural Marketing*, Wisdom Publications, Delhi.
4. Krishnamacharyula, C.S.G and Ramakrishnan Lalitha, *Rural Marketing*, Pearson Education, Delhi.
5. Singh Sukhpal, *Rural Marketing Management*, Vikas Publishing House, New Delhi.

#### **NOTE:**

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- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER V**  
**BCH- D506 INTERNATIONAL MARKETING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide basic knowledge of International Marketing aspects.

**UNIT-I**

Introduction: Meaning, scope and importance of International Marketing; International Marketing Environment; Market Entry Modes.

**UNIT-II**

Product Planning for International Market: Standardization and Adaptation, New Product Development, Branding, Packaging and Labelling

**UNIT -III**

International Pricing: Factors influencing International Price; International Price Quotation and Payment Terms; Promotion of Product Abroad: Sales Literature, Direct Mail, Personal Selling, Advertising, Trade Fairs and Exhibitions.

**UNIT -IV**

International Distribution: Management of Distribution Channels and Logistics; Selection and Appointment of Foreign sales Agents

**Suggested Readings:**

1. Bhattacharyya and Varsney, *International Marketing Management*, Sultan Chand
2. Bhattacharyya, *Export Marketing Strategies for Success*, Global Press
3. Cateora, Philip, *International Marketing*, Tata McGraw Hill
4. Joshi, R M, *International Marketing*, Oxford University Press
5. Keegan, *Multinational Marketing Management*, Prentice Hall
6. Kotler, *Principles of Marketing*, Prentice Hall
7. Kriplani, *International Marketing*, Prentice Hall
8. Paliwala, *The Essence of International Marketing*, Prentice Hall
9. Paul, Justin and Ramneek Kapoor, *International Marketing*, Tata McGraw Hill.

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- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER V**  
**BCH- D507 CONSUMER BEHAVIOUR**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to familiarize the students with the nature, scope and related models of consumer behaviour.

**UNIT -I**

Consumer Behaviour: Introduction to consumer Behaviour, its roots in various disciplines, Interrelationship between Consumer Behaviour and Marketing Strategy; Consumer Research: Process, Research Methods & Tools, Types & its Relevance.

**UNIT-II**

Consumer as an Individual- Consumer Needs and Motivation Goals, Dynamics of Motivation; Personality and Consumer Behaviour: Nature, Theories of Personality and Self Concept; Consumer Perception and Information Processing, Dynamics of Perception, Consumer Imagery and Perceived Risk; Learning and Consumer Involvement- Meaning, Behavioural & Cognitive Learning Theories and Applications to Marketing

**UNIT -III**

Group Dynamics and Consumer Behaviour: Reference Groups- Meaning, Types, Relevance and Applications, The Family Functions, Decision Making and Family Life Cycle; Social Class: Meaning, Types of Status, Influence of Culture; Characteristics, Measurements & Core Values of Culture, sub culture Aspects on Consumer's Mindset

**UNIT -IV**

Consumer Decision Making Process- Personal Influence and the Opinion Leadership: Meaning and Dynamics of Opinion Leadership Process, Measurement of Opinion Leadership, Diffusion of Innovation, Process of Diffusion & Adoption, Profile of Consumer Innovator; Consumer Decision Making- Meaning of Decision, Levels of Decision Making, Current Trends and ethical issues in Consumer Behavioural Studies

**Suggested Readings:**

1. Hawkins D., Mothersbaugh D., *Consumer Behavior: Building Marketing Strategy, 12<sup>th</sup> Edition*
2. Schiffman D., & Wisenblit J., *Consumer Behaviour*, Prentice Hall, 10<sup>th</sup> Edition
3. Louden, *Consumer Behaviour: Concepts and Applications*, Tata Mc Graw- Hill Education PVT. Ltd., Noida, Uttar Pradesh, India

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**B. COM. (H): SEMESTER V**  
**BCH- D508    MARKETING RESEARCH**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide the general understanding of marketing research. The course will impart learning about how to collect, analyze, present and interpret data.

**UNIT- I**

Introduction to Marketing Research: A short history of marketing research; Nature and importance; The research process & problem formulation.

**UNIT-II**

Data Collection Methods: Primary data- Types of primary data, Questionnaire and interview; Merits and demerits; Secondary data- types of secondary data, merits and demerits; Scaling techniques.

**UNIT-III**

Sampling Procedure: Required steps, Types of sampling plans, Non-probability samples, Probabilities samples; Research Designs: Exploratory, experimental and descriptive research.

**UNIT-IV**

Data Analysis: Fundamentals, data editing, coding, tabulation, cross-tabulation; The role of statistical techniques for data-analysis and interpretation; Report Preparation and Presentation

**Suggested Readings:**

1. Aaker, David A., V. Kumar and George S. Day: *Marketing Research*, John Wiley & Sons Inc., New York.
2. Arya, P.P. and Yesh Pal (ed.): *Research Methodology in Management*, Deep and Deep Publication Pvt. Ltd., New Delhi.
3. Beri, G.C.: *Marketing Research*, Tata McGraw Hill, New Delhi.
4. Bhattacharya Depak Kumar, *Human Resource Research Methods*, Oxford University Press, New Delhi.
5. Bradley Nigel, *Marketing Research Tools & Techniques*, Oxford University Press, Noida (UP).
6. Ghauri Pervez, Gronhang Kjell, *Research Methods in Business Studies*, Pearson, Noida (UP).
7. Luck, David J., Wales, Taylor & Rubin: *Marketing Research*, Prentice Hall of India, New Delhi.
8. Nargundkar, R., *Marketing Research*, Tata McGraw Hill Company Ltd., New Delhi.

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## **Group – III (Human Resource Management)**

### **B. COM. (H): SEMESTER V BCH- D509 COMPENSATION MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to promote understanding of issues related to the compensation or rewarding human resources in the corporate sector, public services and other forms of organizations and to impart skills in designing, analyzing and restructuring reward management systems, policies and strategies.

#### **UNIT-I**

Compensation: Concept, Components of Compensation, Elements of Employee Compensation, Role of Compensation, Concept and Components of Compensation or Reward System, Characteristics of Rewards, Concept of Total Rewards System, Compensation and Tax Planning in Organization; Economic Theories Related to Compensation: Transformations Observed in Economic Principles, Theory of Wages- Hypothetical Approach, Major Economic Theories; Compensation Policy: Developing Compensation Policies.

#### **UNIT-II**

Pay Structure-Part I: Internal and External Equities in Compensation System- Internal Equity, External Equity; Inter and Intra-Industry Compensation Differentials: Factors Contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials; Designing Pay Structures and Administering Compensation Packages, Types of Pay Structure, Broad Banding, Pay Structure for Startup Organizations, Partnerships and Turnarounds, Pay Restructuring in Mergers and Acquisitions and Alliances, Downsizing and Voluntary Retirement Scheme (VRS); Emerging Issues in Compensation Management: Performance Related Pay or Competence Related Pay, Compensation Management and Delayed Organizations, Moving Towards Variable Pay; Future Trends in Compensation Management; Administering the Pay System.

#### **UNIT-III**

Pay Structure-Part-II: Fringe Benefits, Incentives and Retirement Plans – Benefits, Incentives; Pay for Performance Plans: Performance-Related Pay (PRP), Competence-Related Pay, Skill-Based Incentive Schemes, Team Incentive Plans, Profit Sharing, Gain Sharing, Long Term Incentive Plans.

#### **UNIT-IV**

Compensation of Special Groups: Compensation of Special Groups, Corporate Directors, Chief Executives and Senior Managers, The Components of an Executive Compensation Package, Compensation of Professionals and Knowledge Workers, R&D Staff; Sales Compensation Plan: Factors Affecting Sales Compensation Approach, Sales Compensation Plans; Expatriate Pay: Compensating Expatriates; Working of Different Institutions Related to Reward System; Statutory Provisions Governing Different Components of Reward Systems.

#### **Suggested Readings:**

1. Dorothy Berger, *The Compensation Handbook*, McGraw Hill Professional, New York.
2. Jerry M. Newman & George, T. Milkovich, *Compensation*, Tata McGraw Hill, New Delhi.
3. Sharma A.M., *Understanding Wage System*, Himalaya Publishing House, Mumbai.

#### **NOTE:**

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**B. COM. (H): SEMESTER V**

**BCH- D510 LABOUR WELFARE AND SOCIAL SECURITY**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**

**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart knowledge about Labour welfare activities and Social Security measures.

**UNIT-I**

Labour Welfare Activities: Concept and Significance, Origin of Labour Welfare Activities, Theories of Labour Welfare; Statutory Welfare Provision in Factory Act, 1948; Labour Inspection System.

**UNIT-II**

Critical Estimate of Welfare Work by Employees; Local Bodies and Trade Unions; Welfare of Unorganized Labour; ILO and Labour Welfare

**UNIT -III**

Some Special Welfare Activities: Grain Shop Facilities, Educational Facilities, Medical and Remuneration, Workers Education Scheme, Industrial Safety; Industrial Housing; Industrial Health; Industrial Hygiene.

**UNIT -IV**

Social Security: Concept and importance, Employees Compensation in India, Unemployment Insurance in India, Social Security Measures in the Selected Countries(England, Japan & USA)

**Suggested Readings:**

1. Dale Yoder, *Personnel Management and Industrial Relations*, Tata Mc Graw Hill
2. Sharma A. M., *Aspects of Labour Welfare and Social Security*, Himalaya Publishing House
3. Sivarethinmohan, R. *Industrial Relations and Labour Welfare*, PHI Learning Pvt. Ltd.

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**B. COM. (H): SEMESTER V**  
**BCH- D511 HUMAN RESOURCE MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to acquaint students with the techniques and principles to manage human resource of an organisation.

**UNIT-I**

Introduction: Human Resource Management- Introduction, Meaning and Definitions, Brief History, Nature, Functions, Importance and Limitations of HRM, Contemporary Challenges in HRM; Human Resource Information System; Human Resource Planning- Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits, Problems in HR Planning and Ways for Effective HR Planning.

**UNIT-II**

Acquisition of Human Resource: Job analysis, Job description and Job specification; Recruitment – Concept and sources; Selection – Concept and process, test and interview; Placement and Induction; Training and Development: Concept and Importance, Identifying Training and Development Needs, Designing Training Programmes, Role-Specific and Competency-Based Training, Evaluating Training Effectiveness, Training Process Outsourcing; Management Development; Career Development.

**UNIT-III**

Performance Appraisal: Nature, objectives and importance; Modern techniques of performance appraisal; Potential appraisal and employee counseling; Job changes - transfers and promotions; Compensation: concept and policies; job evaluation; Methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**UNIT-IV**

Maintenance: Employee health and safety; Employee welfare; Social security; Employer-Employee relations- an overview; Grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

**Suggested Readings:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

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- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER V**  
**BCH- D512 CORPORATE EVOLUTION AND STRATEGIC IMPLEMENTATION**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge about corporate evolution and strategic implementation basics.

**UNIT-I**

Strategic Implementation: Meaning and nature of strategy implementation; Interdependence of strategic formulation and implementation; Operationalising the strategy annual objectives; Developing business and functional strategies; Developing and communicating concise policies; Functional strategies in personnel viz employee recruitment, selection and orientation, career development and counselling, performance evaluation and training and development, compensation, labour/union relations, discipline control and evaluation; Strategies for Human Resource Management: Types of Staffing Policy, Employing Expatriates, Subsidiaries' Autonomy in Decision Making, Labour Relations.

**UNIT-II**

Organization Culture: Beliefs about Boundaries, Beliefs about Causes and Events, Beliefs about Meaning, Why is Culture Important, Understanding the Current Culture, Leading Cultural Transformation, Organization Culture and the Building Blocks; Organization Culture and Leadership: Leadership and the Human Perspective, Attaining Behavioural Control- Balancing Culture, Rewards and Boundaries, Impact of Culture on Two Different Groups of Organizations, Strategy-Culture Relationship; Behavioural Control in Organizations: Situational Factors, Evolving from Boundaries to Rewards and Culture; Organizational Leadership-Role of the CEO, Shared Leadership for Organizational Transformation.

**UNIT-III**

Strategic Decision Making; Strategic Leadership and Control: The Leadership Role, The CEO and Risk Management- Key Risks that Companies Face; Strategy Evaluation and Control: Operational Control System, Motivating Execution and Control; Creating an Ethical Organization: Individual Ethics versus Organizational Ethics, Integrity-Based versus Compliance Based Approaches to Organizational Ethics; Strategic Review and Evaluation: Process of Evaluation, Problems in Designing Evaluation Criteria.

**UNIT-IV**

How to Prevent Malpractices- Corporate Governance and the Way Out: Need for Corporate Governance, Fundamental Principles of Corporate Governance, The Indian Scenario, Essential Governance Principles, Question of Ethics and Morality, Role of Corporate Governance, Roots of Corporate Governance, Corporate Governance and Management, Strategic Management Audit

**Suggested Readings:**

1. Ansoff, Igor H. *Corporate Strategy: An Analytical Approach to Business Policy for Growth and Expansion*. New York: McGraw Hill.
2. Chakraborty, S.K. *Managerial Transformation Through Values*, Sage Publications, New Delhi.
3. David, Fred R. *Strategic Management*, New York: McMillan Publishing Co.
4. Drucker, Peter. *The Practice of Management*. London: Pan Books.
5. Wheelan, Thomas L. and J.D. Hunger, *Strategic Management and Business Policy*, New Delhi: Pearson Education

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**(One Additional Paper)**

**B. COM. (H): SEMESTER V  
BCH-AP-501 PRINCIPLES OF MARKETING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

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

**UNIT -I**

Introduction: Nature, Scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix; Marketing environment: Concept, Importance and Components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal); Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

**UNIT-II**

Market segmentation: Concept, Importance and bases; Target market selection; Positioning: concept, importance and bases; Product differentiation vs. market segmentation; Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**UNIT -III**

Pricing: Significance, Factors affecting price of a product; Pricing policies and strategies; Distribution Channels and Physical Distribution: Channels of distribution - Meaning and Importance; Types of distribution channels, Functions of middle man, Factors affecting choice of distribution channel; Wholesaling and retailing: Types of Retailers; E-tailing, Physical Distribution.

**UNIT -IV**

Promotion: Nature and Importance of Promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing.

**Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
6. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company

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**B. COM. (H): SEMESTER VI**

**BCH- C601 CORPORATE TAX PLANNING AND MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide an in-depth insight into the concept of corporate tax planning and to equip the students with a reasonable knowledge of tax planning devices.

**UNIT-I**

Assessment of companies; Corporate taxation; Important definitions, Residential status and incidence of tax; Tax management: Tax evasion, Tax avoidance and Tax planning; Computation of gross total income of companies; Deductions out of gross total income of companies; Computation of tax liability; Minimum Alternative Tax (MAT)

**UNIT-II**

Tax planning regarding new business: Forms of business organization, tax factors affecting choice of form of business organization, Location of business and nature of business.

**UNIT-III**

Tax planning and managerial decisions regarding own or lease, make or buy, shut down or continue decisions; Tax planning regarding capital structure decisions, dividend policy, inter-corporate dividends and bonus shares.

**UNIT-IV**

Special tax provisions for undertakings set up in special economic zones, backward areas and North-Eastern States; Tax issues relations to amalgamation of companies; Merger & Demerger.

**Suggested Readings:**

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.

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**B. COM. (H): SEMESTER VI**  
**BCH- C602 MANAGEMENT ACCOUNTING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**UNIT-I**

**Introduction:** Meaning, nature, significance and scope, Tools and techniques of management accounting; Difference between cost accounting and management accounting; Cost control, cost reduction, cost management;

**Budgeting and budgetary control:** Concept of budget and budgetary control, Objectives, Merits, and Limitations, Budget administration, Functional budgets, Fixed and Flexible budgets, Zero base budget, Programme and performance budgets.

**UNIT-II**

**Ratio Analysis:** Concepts and Types.

**Responsibility accounting:** Concept, Significance, Types of Responsibility Centers, Divisional performance measurement – Financial measures.

**UNIT-III**

**Standard costing and variance analysis:** Concept & significance, Advantages, limitations and applications; Variance analysis – Material, labour;

**Marginal Costing: Absorption versus variable costing-** Distinctive features and income determination; Cost-volume-profit analysis: Break-even analysis-algebraic and graphic methods; Contribution; P/V ratio; Break-even-point; Margin of safety; Angle of incidence; Determination of cost indifference point.

**UNIT-IV**

Funds flow statement; Cash flow statement

**Suggested Readings:**

1. Drury, Colin. *Management and Cost Accounting*.
2. Thomson Learning. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
3. H.V. Jhamb, *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.
4. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
5. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting, A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi. Khan,
6. M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
7. Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.
8. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.

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**Discipline Specific Elective (DSE- 3 and DSE--4)**

**Group – I (Accounting and Finance)**

**B. COM. (H); SEMESTER VI  
BCH- D601 SECURITY MARKET OPERATIONS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge about Security markets and trading of securities.

**UNIT-I**

Security Markets: Primary and secondary market; Primary market – its role and functions, Methods of selling securities in primary market; New financial instruments; SEBI guidelines for public issues;

**UNIT-II**

Stock exchanges; Listing of securities in stock exchanges; Trading mechanism – Screen based trading; Internet based trading; National stock exchange and Bombay stock exchange – Role, Organization and management;

**UNIT-III**

Listing procedure (Accounting and participants regulation) 1996; SEBI (Custodian of Securities) Regulation, 1996; National Securities Depository Ltd. (NSDL).

**UNIT-IV**

Derivative Trading: Future and Options – Concept, Meaning and Importance, Methods of Trading, Valuation of options; Raising funds from international markets: FITs Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

**Suggested Readings:**

1. Dalton, John M.: *How the Stock Market Works*, Prentice Hall, New Delhi.
2. Donald E. Fisher, Ronald J. Jordan: *Security Analysis and Portfolio Management*; Prentice Hall, New Delhi.
3. Gupta, L.C.: *Stock Exchange Trading in India; Society for Capital Market Research and Development*, Delhi.
4. Machi Raju, H.R.: *Merchant Banking*; Wiley Eastern Ltd., New Delhi.
5. Raghunathan V.: *Stock Exchanges and Investments*, Tata McGraw Hill, New Delhi.

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**B. COM. (H): SEMESTER VI**  
**BCH- D602 FINANCIAL REPORTING AND STANDARDS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge about financial reporting standards adopted for preparing financial statements.

**UNIT-I**

Accounting Standards; Accounting standards interpretations and guidance notes on various accounting aspects issued by ICAI and their applications; An overview of international accounting Standards (IAS); International financial reporting standards (IFRS).

**UNIT-II**

Corporate financial reporting- Issues and problems with special reference to published financial statements; Interim reporting; Segment reporting and Social reporting

**UNIT-III**

Valuation: Concept and Need, Valuation of tangible fixed assets, Valuation of intangibles, Valuation of liabilities, Valuation of shares, Valuation of business.

**UNIT-IV**

Developments in financial reporting: Value added statement, Economic value added, Market value added, Shareholders value added.

**Suggested Readings:**

1. D.S Rawat, *Students Guide to Accounting Standards*, Taxmann Allied Services Pvt. Ltd.
2. Ghosh, T.P., *Indian Accounting Standards and IFRS*
3. International Financial Reporting Standards (IFRSs) - Taxmann Publications P Ltd.
4. International GAAP® 2009 by Ernst and Young, published by Wile.
5. Jawahar Lal, *Corporate Financial Reporting Theory and Practice*, Taxmann Allied Services Pvt. Ltd.
6. Robert Kirk, *IFRS: A Quick Reference Guide*. Taxmann Publications P Ltd.
7. S.P Jain and K.L Narang, *Indian Accounting Standards*, Kalyani Publishers.
8. The IFRS Manual of Accounting authored by the UK Accounting Consulting Services team of Price water house Coopers LLP and published by CCH.
9. Wiley IFRS 2008: Interpretation and Application of International Accounting and Financial Reporting Standards 2008 by Eva K. Jermakowicz
10. Wiley IFRS: Practical implementation guide and workbook by Abbas AliMirza, Graham J. Holt and Magnus Orrell

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**B. COM. (H): SEMESTER VI**  
**BCH- D603 FINANCIAL SERVICES**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to learn the various financial services and their role in the overall financial system.

**UNIT-I**

Financial Services: Concept, Nature, Types and Scope of Financial Services, Regulatory Frame Work of Financial Services, Growth of Financial Services in India; Merchant Banking: Meaning, Types, Responsibilities of Merchant Bankers, Role of Merchant Bankers in Issue Management, Regulation of Merchant Banking in India; Factoring: Meaning, Characteristics and Types of Factoring arrangements, Factoring in India, Factoring vs. Forfeiting.

**UNIT-II**

Venture Capital: Meaning, Modes of Financing, Growth of Venture Capital in India; Credit Rating: Meaning and types; Benefits of Credit rating to investors and companies, Credit Rating Agencies- Objectives and Functions.

**UNIT-III**

Leasing: Concept, Classification, Evaluation of Leasing Option Vs. Borrowing; Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India.

**UNIT-IV**

Securitization: Concept, Mode, Mechanism and Beneficiaries of Securitization, Securitization in India; Book Building: Concept and Mechanism of Book Building, Significance and Benefits of Book Building; Credit Cards: Concept and Significance, Types of Credit Cards, Credit card Business in India

**Suggested Readings:**

1. Bhole & Mahakud, *Financial Institutions and Market*, TMH, New Delhi
2. V.A.Avadhani, *Marketing of Financial Services*, Himalayas Publishers, Mumbai
3. DK Murthy, and Venugopal, *Indian Financial System*, IK Int Pub House
4. Anthony Saunders and MM Cornett, *Fin Markets & Institutions*, TMH, New Delhi
5. Punithavathy Pandian, *Financial Markets and Services*, Vikas, New Delhi
6. Vasanth Desai, *Financial Markets & Financial Services*, Himalaya, Mumbai
7. Meir Khan – *Financial Institutions and Markets*, Oxford Press.
8. Madura, *Financial Markets & Institutions*, Cengage, New Delhi

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**B. COM. (H): SEMESTER VI**  
**BCH- D604 INTERNATIONAL BUSINESS**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**

**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to familiarise the students with the concepts, importance and dynamics of international business

**UNIT-I**

Introduction to International Business: Globalization and its growing importance in world economy, Impact of globalization; International business contrasted with domestic business; Complexities of international business; Modes of entry into international markets; International Business Environment: National and foreign environments and their components—economic, cultural and political—legal environments, Global trading environment; Recent trends in world trade in goods and services: Trends in India's foreign trade.

**UNIT-II**

Theories of International Trade: An overview; Commercial Policy Instruments – Tariff and Non– tariff measures; Balance of payment account and its components; International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

**UNIT-III**

Regional Economic Co–operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia; International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments – Types and flows; Foreign investment in Indian perspective.

**UNIT-IV**

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India

**Suggested Readings:**

1. Charles, W.L. Hill and Jain, Kumar, Arun, *“International Business”*, 6/e, 2008, Tata McGraw–Hill, New Delhi.
2. Paul, J., *“International Business”*, 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
3. RBI. Report on Currency & Finance, Various issues.
4. Bennett, R., *“International Business”*, 2/e, 2008, Pearson Education.
5. Griffin, R. W. and Pustay, M.W., *“International Business”*, 2009, Prentice Hall.
6. Michael R. Czinkota. et al., *“International Business”*, 2002, Fortforth: The Dryden Press.
7. WTO, Annual Report, various issues.

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**Group – II (Marketing)**

**B. COM. (H): SEMESTER VI  
BCH- D605 RETAIL MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to enable students to acquire skills in Retail Management.

**UNIT-I**

Retailing: Concept, characteristics and importance; Theories of retailing; Retailing in India;

**UNIT-II**

Strategic planning in Retailing; Planning location of retail institution: Trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site; Store layout; Material handling.

**UNIT-III**

Organizational structure in retail institutions; Classification of retail institutions; Store based and non-store based retail organizations; Process of setting up a retail organization; FDI in retail.

**UNIT-IV**

Store management: Blueprinting operations, deciding stores layout, energy management, security issues; Applications of information technology in retailing.

**Suggested Readings:**

1. Bermans & Evans, *Retail Management- A Strategic Approach*, Prentice Hall of India, New Delhi.
2. Gilbert David, *Retail Marketing Management*, Pearson Education, Delhi.
3. Lamba, *The Art of Retailing*, Tata McGraw Hill, New Delhi.
4. Megoldrick, P., *Retail Marketing*, McGraw Hill, U.K.
5. Pradhan Swapna, *Retailing Management: Text & Cases*, Tata McGraw Hill, New Delhi.

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**B. COM. (H): SEMESTER VI**  
**BCH- D606 SERVICES MARKETING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge about Services marketing aspects.

**UNIT- I**

Services- Meaning, Characteristics & Nature; Marketing of Services-Conceptual Framework; Services Triangle; Marketing Mix in Services.

**UNIT-II**

Services Consumer Behaviour; Segmenting, Targeting and Positioning of Services; Relationship Marketing; Service Quality; Gap Analysis and SERVQUAL; New Service Design and Development.

**UNIT-III**

Services Pricing-Objectives & Approaches; Managing Physical Evidence; Marketing Communication in Services; Delivery and Distribution of Services.

**UNIT -IV**

Managing Service Employees; Integrated Service Strategy; Role of Technology in Marketing of services; Emerging Services Sectors in India.

**Suggested Readings:**

1. K.Rama Mohana Rao: *Services Marketing*, Pearson India, 2005.
2. Nimit Chowdhary, Monika Chowdhary: *Marketing of Services*, Macmillan India, 2005.
3. Rajendra Nargundkar: *Services Marketing, Mc Graw-Hill, 2nd edition, 2006.*
4. Valarie A Zeithaml, Mary Jo Bitner, Ajay Pundit: *Services Marketing* , Tata McGraw-Hill, 4th Edition,2008.

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**B. COM. (H): SEMESTER VI**

**BCH- D607 ADVERTISING MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**

**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to familiarize the students with advertising aspects and different approaches.

**UNIT-I**

Introduction: Meaning, nature and importance of advertising, Types of advertising; Advertising objectives; Communication Process, Advertising as a tool of communication; Audience analysis; Setting of advertising budget: Determinants and major methods.

**UNIT-II**

Media Decisions: Major media types - their characteristics, Internet as an advertising media, Merits and demerits; Factors influencing media choice; Media selection; Media scheduling; Advertising through the Internet-media devices.

**UNIT-III**

Message Development: Creative aspects of Advertising- Advertising appeals, Copy writing, Headlines, illustrations and message; Advertising appeals- preparing ads for different media; Measuring Advertising Effectiveness: Evaluating communication and sales effects, Pre- and Post-testing techniques

**UNIT- IV**

Advertising Agency: Role, types and selection of advertising agency; Advertising and consumer behaviour; Social, ethical and legal aspects of advertising in India.

**Suggested Readings:**

1. George E Belch, Michael A Belch, KeyoorPurani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
3. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
4. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
5. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
6. JaishreeJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press
7. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
8. Ruchi Gupta, *Advertising*, S. Chand & Co.
9. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

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**B. COM. (H): SEMESTER VI**  
**BCH- D608 LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge about Logistics activities and Supply chain management.

**UNIT-I**

Logistics Management: Definition of logistics and the concepts of logistics; Logistics Activities: Functions of the logistics system – transportation, warehousing, order processing, information handling and procurement; Materials Management: Materials management functions and control, inventory management in logistics system, inventory decision-making, MRP, MRP II systems, multi-echelons.

**UNIT-II**

Logistics Customer Service; Modelling logistics systems; Simulation of logistic systems, Cost effective distribution strategies; Value of information in logistics; E-logistics, Risk pooling effect; International and global issues in logistics; Integrated functional activities in logistics; Role of government in international logistics and Principal characteristics of logistics in various countries and regions.

**UNIT-III**

Definition of Supply Chain Management (SCM); Scope & Importance of Supply Chain Management; Key drivers of the SCM; Features of Supply Chain Management; Supply Chain Network – 1st Tier, 2nd Tier Suppliers and Customers; Customer Service Dimension (Seven “R” Principles, Service after sale, Customer delight)

**UNIT-IV**

Inventory Control; Planning & Managing Inventories; Warehouse Management (Receipt, issue, storage and preservation, stock verification, In bound and out bound distribution operations); Order Management; Competitive advantage through logistics and supply chain management; Responsive Supply Chain.

**Suggested Readings:**

1. Dyckhoff, Harald,” *Supply Chain Management and Reverse Logistics*”, 2004, Springer (India) Pvt. Ltd.
2. Dubey, Jayashree and Saikumar, M.L, “*Supply Chain Management*”, 2007, IPE Hyderabad and New Century Publication, New Delhi.
3. Sahay, BS, “*Emerging Issues in Supply Chain Management*”, 2004, Macmillan.
4. Kulkarni, Sarika and Sharma, Ashok, “*Supply Chain Management – Creating Linkages for Faster Business Turnaround*”, 2005, McGraw Hill.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

## Group – III (Human Resource Management)

### B. COM. (H): SEMESTER VI BCH- D609 INDUSTRIAL LAWS

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to enable the students to learn various labour enactments.

#### UNIT-I

Payment of Wages Act, 1936 :Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines. The Employees Provident Fund & Miscellaneous Provisions Act, 1952: Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension Scheme, 1995; Employees' Deposit linked Insurance Scheme.

#### UNIT-II

Payment of Gratuity Act, 1972: Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties. Employees State Insurance Act, 1948: Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

#### UNIT-III

The Workmen's Compensation Act, 1923: object, definitions, employer's liability for compensation, amount of compensation, notice and claim.

#### UNIT- IV

The Payment of Bonus Act, 1965: Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.

#### Suggested Readings:

1. Mamoria, Mamoria and Gankar, *Dynamics of Industrial Relations*, Bombay: Himalaya Publishing, 2001.
2. Padhi, P.K., "*Labour and Industrial Laws*", 2008, Prentice Hall of India Pvt Ltd, New Delhi.
3. Srivastava, S.C., "*Industrial Relations and Labour Laws*", 2009, Vikas Publications.
4. Shukla, R.K., "*Industrial Relations and Labour Laws*", 2006, New Royal Book Company.

#### NOTE:

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER VI**  
**BCH- D610      MANAGEMENT OF SALES FORCE**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart knowledge about Sales force management activities.

**UNIT-I**

Sales Force Management: Concept, nature & functions; Personal selling: Concept & importance; Classification of sales Jobs; Personal selling process; Sales force management challenges.

**UNIT-II**

Sales Forecasting; Sales budgeting; Sales organization: purpose, principles and process of setting up a sales organization, Sales organization structures & it's types; Organizing for global sales, Determining size of sales force; Managing the sales force: Recruitment, Selection, Training, Compensation, Motivating and Leading the sales-force.

**UNIT-III**

Territory and quota management: Need, procedure for setting up sales territories; Time management; Sales quotas: purpose, types of quotas, administration of sales quota.

**UNIT-IV**

Sales force compensation; Sales force expenses & transportation costs; Evaluating a sales person's performance; Ethical issues in sales; Role of IT in sales force management.

**Suggested Readings:**

1. David Jobber, Geoff Lancaster: *Selling and Sales Management*, Pearson Education India, 6<sup>th</sup> edition, 2003.
2. Gupta, S.L.: *Sales and Distribution Management*, Excel Books, 1st Edition, 2005.
3. S.A. Chunawala: *Sales and Distribution Management*, Himalaya Publishing House, 2<sup>nd</sup> edition, 2008.
4. Spiro, Stanton & Rich: *Management of Sales Force*, Tata McGraw Hill: 11th edition, 2003.
5. Still, Cundiff & Govoni: *Sales Management*, 5th edition, 2007.
6. Tanner, Honeycutt, Erffmeyer: *Sales Management*, Pearson Education India, 1st edition, 2009.
7. Tapan K. Panda, Sunil Sahadev: *Sales and Distribution Management*, Oxford University Press, 2008.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER VI**  
**BCH- D611 STRATEGIC HUMAN RESOURCE MANAGEMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**

**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to acquaint students with the techniques and principles to manage the human resource of an organisation in strategic way.

**UNIT-I**

Strategic Human Resource Management: Meaning, Objectives and scope, difference between Strategic HRM and Traditional HRM; Strategic Fit: Link between HR strategy and Business strategy; Relationship models; HR Strategy and Business Strategy: Cost leadership strategy, differentiation strategy, focuses strategy, Defenders, prospectors, analysis; HR Strategy: Utilization Strategy, facilitation HR Strategy, Accumulation Strategy and others HR Strategies; Trends in Strategic HRM: The increased globalization of the economy, technological challenges, the need to be flexible in response to changing business environment, increase in litigations related to HRM, Change in characteristics of the workforce, mergers and acquisitions, and outsourcing; The importance of HRM measurement in strategic thinking: competitive advantage, customer maintain uniqueness, source of uniqueness.

**UNIT-II**

Nature of strategies and strategic management: Strategy, Strategy Management, Strategic Management Process, Strategy Formulation, Strategy Implementation, Importance of strategic management, Role of HRM in strategic management; HR as a source of competitive advantages: Core competence, VRIO framework; Human Resource Strategy: Concept.

**UNIT-III**

Strategic Planning and Human Resource Planning: Strategic Management Process, Strategic Planning Process, Corporate Strategies and Business Unit Strategies; Human Resource Planning: Definitions of HR Planning, Objectives of Human Resource Planning, Importance of HR Planning, Types of HR Planning, Strategies of HR Planning, Advantages of HR Planning Programmes, Limitations of HR Planning, Guidelines for making HR Planning Effective.

**UNIT-IV**

HR Benchmarking: An introduction, Types of Benchmarking- Informal Benchmarking, Formal Benchmarking, Purpose and Process of Benchmarking: Purpose of Benchmarking, Process of Benchmarking, Examples of Benchmarking Best Practice- EVA and Compensation Management, Work Environment, Distinct Career Path, Empower, 360-DegreeFeedback and Development Centre, Training, Critical Review of Benchmarking; Valuation: Valuation of HR as An Assets- Intangible assets, investment in intangible assets and measuring intangible assets; HR Audit: Meaning, Process, Audit for HR results and Audit Report; The human cultural environment: cultural influence on trade and investment patterns, cultural factors effecting international business environment, business operations within cultural limitations.

**Suggested Readings:**

1. Aswathappa K., *HR and Personnel Management*, Tata McGraw Hill Publishers, New Delhi.
2. Bernardin H. John, *HRM*, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
3. Chanda, Ashok and ShilpaKabra. *Human Resource Strategy*, New Delhi: Response Books.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**B. COM. (H): SEMESTER VI**  
**BCH- D612 HUMAN RESOURCE DEVELOPMENT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to impart knowledge regarding approaches for the development of employees in the organization.

**UNIT-I**

Introduction to Human Resource Development: Nature and concept of HRD, Objectives and importance of HRD, Principles and functions of HRD, Essentials for a good HRD system, Approaches to HRD, Competencies of HRD Manager, HRM and HRD; Early Approaches to HRD in the Organizational Context: Early Apprenticeship Training, The strategic HR Framework approach, Human capital appraisal approach, Training Programmes for Semi-skilled and Unskilled Workers, Integrated systems approach.

**UNIT-II**

Training: Concept of training, objectives of training, Training process – planning, designing and evaluating; Cost of training; Methods of training: Apprenticeship training, vestibule training, simulation training, brainstorming training, role playing and case study training; Responsibility for training; Career Planning: Concept of performance appraisal, Aims and Objectives of Career Planning, Need for Career Planning, Benefits of Career Planning

**UNIT-III**

Performance Appraisal: Concept of performance appraisal, Objectives of Performance Appraisal, Uses of Performance Appraisal, Process of Performance Appraisal, Essentials of a Good Appraisal System, Problems and Issues of Performance Appraisal, Ways for Improving Performance Appraisals, Potential performance appraisal; Total Quality Management and HRD: People and TQM, HRD Managers and TQM, TQM in HRD; Role of Chief Executive Officer (CEO) in HRD: CEO and HR, People-focussed HR Processes.

**UNIT-IV**

Employee Empowerment: Concept, Objectives and pre-requisites of employee empowerment for the future, Empowerment process ways to employee empowerment, Limitations of employee empowerment; HRD Climate in India, HRD for Workers, Technology and HRD, Emerging Trends and HRD Challenges

**Suggested Readings:**

1. Dessimone, R.L., *Human Resource Management*, Thomson Learning, Mumbai.
2. John P. Wilson, *Human Resource Development*, Kogan Page Publishers.
3. Maheshwari, B.L. & Sinha, Dharni P., *Management of Change through HRD*, Tata McGraw Hill, N. Delhi.
4. Sharma Deepak, *Human Resource Development*, APH Publishing Corporation.
5. Silvera, D.M., *Human Resource Development – The Indian Experience*, New India Publications, New Delhi.
6. Tripathi, P.C., *Human Resource Development*, Sultan Chand and Sons, New Delhi.

**NOTE:**

- 1) The Evaluation of Students Consists of both Internal and external evaluation. Internal evaluation includes mid-term examination(20 marks) covering two units of the syllabus, an assignment(5 marks) and class attendance(5 marks). The External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**(One Additional Paper)**

**B. COM. (H): SEMESTER VI  
BCH- AP-601 E-COMMERCE**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**

**(EXTERNAL:60, PRACTICAL: 40)**

**Objective: Objective:** The objective of this course is to enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

**UNIT-I**

Introduction: Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – 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; Technology used in E-commerce: The dynamics of World Wide Web and internet (meaning, evolution and features); Designing, building and launching of E-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house Development of a website).

**UNIT-II**

E-payment System: Models and methods of E-payments (Debit Card, Credit Card, Smart Cards, e-money), Digital signatures, Payment gateways, Risks involved in E-payments; On-line Business Transactions: Meaning, purpose, advantages and disadvantages of transacting online; E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, E-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment}; Online shopping (Amazon, snap deal, alibaba, flipkart, etc.).

**UNIT-III**

Security and Encryption: Need and concepts, the E-commerce security environment: (Dimensions, definition and scope of security), Security threats in the E-commerce Environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), Technology solutions (Encryption, security channels of communication, Protecting networks and protecting servers and clients).

**UNIT-IV**

IT Act 2000 and Cyber Crimes : IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

**Suggested Readings:**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

**NOTE:**

- 1) The Evaluation of Students Consists of both external and practical evaluation. The External evaluation includes end-term examination of 60 marks covering the whole syllabus. Practical Evaluation is of 40 marks.
- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(12 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 6 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



## BCH- OE-101 CONTEMPORARY ISSUES IN COMMERCE

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the contemporary issues in commerce and to impart skills for recording various kinds of commercial issues.

### UNIT-I

General Issues: Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability, Information and Communication Technology: E- Learning- An Effective Tool in Present Educational Scenario, Mobile Communication: A Revolutionary tool in I.T.

### UNIT-II

Finance Issues: Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services

### UNIT-III

Marketing Issues: Re-shaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E- Marketing in India.

### UNIT-IV

Human Resource Issues: Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes.

### Suggested Reading:

1. Tej Singh & Parul Mittal : *Contemporary issues in Commerce*, Kalyani Publications.
2. Wagh A., Bhadouria S.S., *Contemporary Issues in Commerce*, Himalaya Publishing House.
3. Kaptan S. S., Sable Ram, Shitole G Y, Sontakke K. A., *Contemporary Issues in Commerce and Management*, Adhyayan Publishers.

### Note:

- 1) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**BCH- OE-201 FUNDAMENTALS OF ENVIRONMENTAL STUDIES**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to create the awareness among the students towards environmental concepts and issues for smooth life of species and human at earth.

**UNIT-I**

Definition, Principles and Significance of Environmental Studies; General introduction about Abiotic and biotic spheres of the Environment: Atmosphere, Hydrosphere, Lithosphere and Biosphere; Need for environmental awareness; Sustainable development: Definition, Concept and Tenets of sustainability; Ecology, Environment and Society.

**UNIT-II**

Natural Resources **I**: Energy resources: Non-renewable energy resources- Fossil fuel and their reserves, impacts of their uses; Renewable energy resources- Scope and advantages; Solar energy Wind energy, Hydroelectric energy; Growing energy needs; Non conventional energy resources.

**UNIT-III**

Natural Resources **II**: Forest resources: Types of forests in India, Use and over-exploitation; Deforestation: causes and Consequences; Afforestation programme; Water resources: Use and over-utilization of surface and ground water; Floods, drought conflicts over water; Dams-benefits and problems; Rainwater harvesting

**UNIT-IV**

Drug Abuse: Concept of Health- Physical Health, Mental Health, Factors affecting Mental and Physical Health; Management of positive mental health; Drugs and their effects: What are drugs, useful and harmful drugs, stimulant and depressant drugs, use and abuse of drugs, concept of drug de- addiction, Legal Position on drugs: Laws related to drugs i.e. NDPS etc., Concept of Norco – terrorism, role and responsibilities of legal service authorities, Awareness programmes on drugs, Impacts of drugs/Alcohol/Smoking on Longevity

**Suggested Readings:**

1. Agarwal, K.C. 2001 *Environmental Biology*, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad- 380013, India.
3. Clerk RS., *Marine Pollution*; Clanderson Press Oxford.
4. Down to Earth, Centre for Science and Environment.
5. Hawkins R.E., *Encyclopedia of Indian Natural History*, Bombay Natural History Society, Bombay.
6. Mhaskar A.K, *Matter Hazardous*, Techno-Science Publications.
7. Townsend C., Harper J, and Michael Begon, *Essentials ecology*, Blackwell Science.

**Note:**

- 1) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
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- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

**BCH- OE-301 CONSUMER PROTECTION ACT**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to provide knowledge of Consumer Protection Act.

**UNIT-I**

Consumer protection: International and National development; The consumer protection act 1986: Nature and scope; Definitions and scope of the concepts of consumer, complaints, complainant, consumer dispute, goods, services, defect, deficiency, spurious goods and services; Deficiency in- medical services, Insurance services, banking services, housing services etc.; Rights of consumers; Consumer protection councils: their composition and role.

**UNIT-II**

Consumer dispute redressal agencies: District forum- its composition, jurisdiction, manner of making complaint, procedure on admission of complaint; State commission- composition, jurisdiction, original, Appellate and revisional, Procedure applicable to the state commission; National commission- composition, jurisdiction, original, appellate, revisional, Power of review, Procedure applicable to national commission; Circuits, benches; Appeal to supreme court.

**UNIT-III**

Unfair trade practices: Definition and scope, specific categories of unfair trade practices; Restrictive trade practice- Definition and scope, remedies available to consumers, period of limitations; Administrative control; Enforcement of orders of district forum, state commission and national commission; Dismissal of frivolous or vexatious complaint, penalties.

**UNIT-IV**

The competition act 2002: Background, Nature and Scope; Salient features of the act; Competition commission- Composition, Duties, powers and functions

**Suggested Readings:**

1. The consumer protection act 1986
2. The competition act 2002
3. Aggarwal, V.K., *Law of Consumer Protection*.
4. Singh, Avtar. Consumer protection act
5. Viswanthan, S.T., *Law and Practice of Competition Act, 2002*

**NOTE:**

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- 2) For end-term examination, the examiner is required to set Nine questions in all. Each question carries equal marks(14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions(2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- 3) The Student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

## **BCH-OE-401: ENVIRONMENTAL POLLUTION**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to create the awareness among the students towards various kinds of Pollutants that affect their life

### **UNIT-I**

Water pollution: Natural and anthropogenic sources of water pollution and their effects; Marine pollution; Thermal pollution; Eutrophication; Ground water pollution.

### **UNIT-II**

Air Pollution: Sources, classification and properties of air pollutants (Particulate matter, Inorganic gaseous pollution, Organic gaseous, pollutants), Smog, Acid rain, Ozone layer Depletion, Green house effects, Global warming, Effects of Air pollution on Human health.

### **UNIT-III**

Soil Pollution: Soil Pollution from the use of agrochemicals (viz' Fertilizers and Pesticides), Heavy-duty metal, industrial effluents and Detrimental effects of soil pollutant, Remedial measures for soil Pollution, Types and sources of- Solid waste, Electronic waste, Bio-medical waste.

### **UNIT-IV**

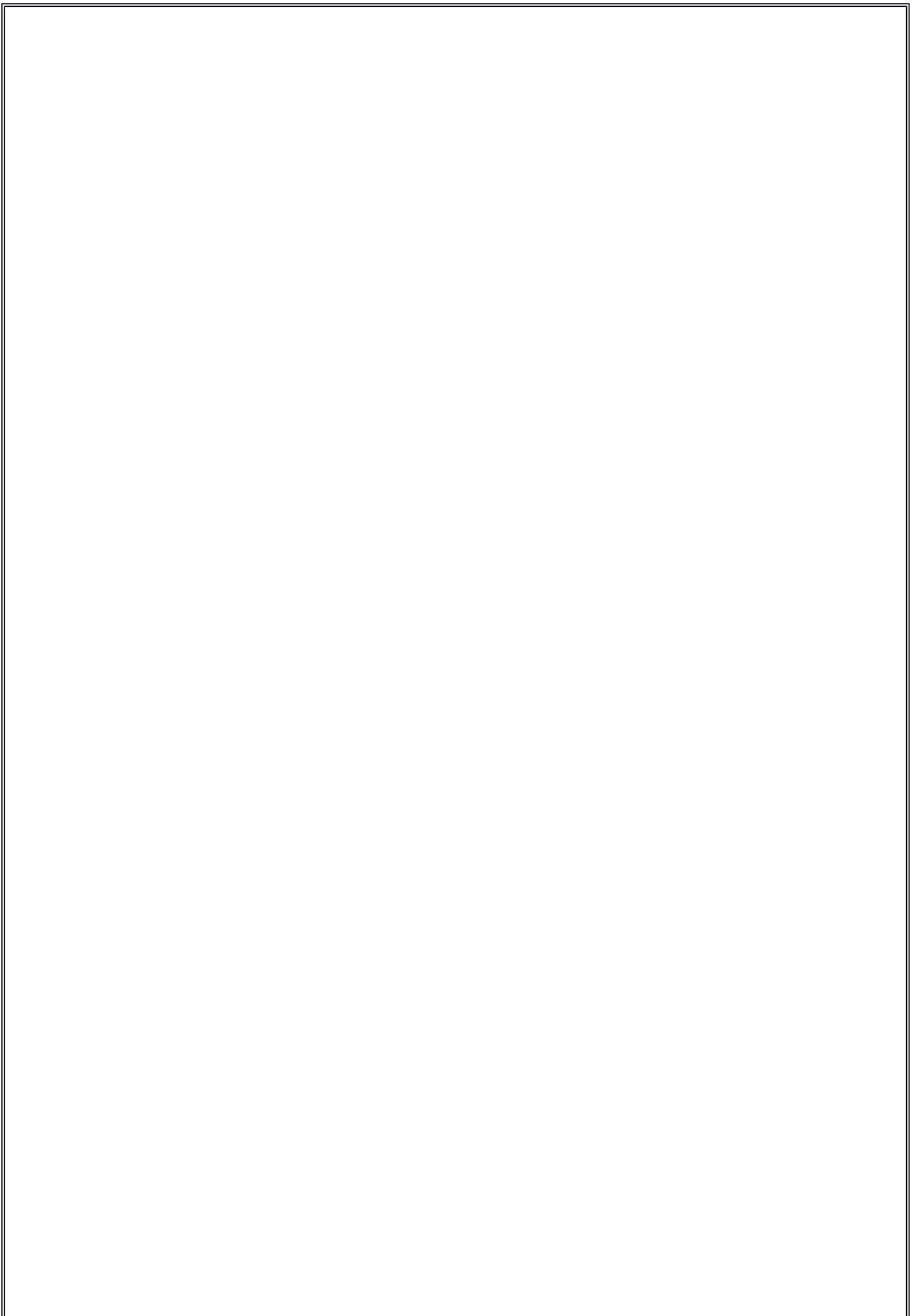
Radioactive and Noise Pollution: Definition, Sources of radioactive pollution; Radioactivity, effects of radioactive pollution, Sound pressure level, Frequency, noise monitoring and sound level meter, Sources and effects of noise pollution, Effects of noise pollution on human health.

#### **Suggested Readings:**

1. Trivedi R. K. and P.K. Goel, *Introduction to air pollution*, Techno-Science Publication (TB)
2. Clark R.S., *Marine Pollution*, Clarendon Press Oxford (TB)
3. Brunner RC, 1989, *Hazardous Waste Incineration*, McGraw Hill Inc.
4. Miller T.G. Jr. *Environmental Science*, Wadsworth Publishing Co. (TB)
5. Mhaskar AK, *Matter Hazardous*, Techno-Science Publications (TB)

#### **Note:**

- 1) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



## BCH- OE-501 GLOBAL MARKETING

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**

**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of Global Marketing

### UNIT-I

**Global Marketing:** Introduction, Importance, Domestic vs. Global Marketing, Challenges and Opportunities, Driving and restraining forces affecting Global integration and Global Marketing, Multinational corporations, Multinational enterprise, Transnational Corporations.

**Global Marketing Environment:** International Trade and World Economy; Classical Country based Theories- Mercantilism, Absolute Advantage, Comparative Advantage, Relative factor endowments; Modern Firm based Theories- Country Similarity Theory, Product Life Cycle Theory, Global strategic Rivalry Theory, Porter National Competitive Advantage; Marketing Barriers: Tariff and Non-Tariff Barriers; Cultural and Social Environment; Political and Legal Environment.

### UNIT-II

**Global Marketing Research:** Scope, Importance, Challenges, Research of Industry, Market Characteristics, market trends; Buyer Behavior Research, Product Research, Distribution Research, Promotion Research, Pricing Research; International Marketing Research process.

### UNIT-III

**Global Marketing Strategies:** Formulation, Importance of Strategy Formulation, Localized Strategy, Standardized Strategy, International and Global Expansion Strategies, Competitive Global Marketing Strategies, Global Strategies for Companies Global Market Entry Strategies, Segmenting, Targeting and Positioning Strategy, Global Product and Brand Strategy, Global Pricing Strategy, Channel and Distribution Strategies, Global Logistics Strategies, Global Advertising Strategies, Global Promotion Strategies.

### UNIT-IV

**Export and Import in Global Marketing:** Export Trade Mechanics- Pricing for Exports, Financing Export Operations, Export Logistics, Export Procedure, Export Documentation, Government Export Policies and Legislation; Import Trade Mechanics- Import Procedure, Import finance, Import Policy and Developing Countries, Import license Obstacles to Foreign Imports and Global Import Barriers.

### Suggested Readings:

1. Bhattacharyya and Varsney, *International Marketing Management*, Sultan Chand
2. Mahapatra, S.N., *Global Marketing Management*, Galgotia Publishing Company
3. Bhattacharyya, *Export Marketing Strategies for Success*, Global Press
4. Cateora, Philip, *International Marketing*, Tata McGraw Hill
5. Joshi, R M, *International Marketing*, Oxford University Press
6. Keegan, *Multinational Marketing Management*, Prentice Hall

### Note:

- 1) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

## **BCH- OE-601 ENVIRONMENTAL CONSERVATION AND SOCIETY**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The Objective of this course is to provide knowledge of Environment Protection Laws and different initiatives regarding Environmental Conservation.

### **UNIT I**

National Protection Laws: India's Ancient Traditions for Protection of Environment, Constitutional Provisions for Protection of Environment, Environmental legislation in India, Environmental Protection Act, 1986; National Green Tribunal Act 2010; Green Belt; Child Labour Act.

### **UNIT II**

Biodiversity: Basic concepts, importance and conservation needs, IUCN red list categories, biodiversity hotspots, National parks, Biosphere reserves, Wildlife sanctuaries, India as a mega-diversity nation, Efforts to conserve biodiversity, Government and non government organizations

### **UNIT- III**

Natural Disaster Management: Causes, effects and control measures of natural disasters, Disaster preparedness, prevention and mitigation preparedness plan, community based planning, NDRF, Role of mass media and society in disaster management; Post disaster recovery: Measures, Rehabilitation, planning and construction, long term counter-disaster planning.

### **UNIT- IV**

Society' and Environmental: Demography, Population explosion and effects on Environment, family; Welfare Programmes, Role of individual, Self help groups; Role of NGO"s, Social movements: Chipko, Appiko, Save Silent Valley, Narmada Bachao Aneolan, Eco-feminism, Environmental ethics (Ecocentric and Anthropocentric worldview); Governmental Actions: Swachh Bharat Abhiyan, National Mission for cleaning Ganga (NMCG)

### **Suggested Readings:**

1. Agarwal, K.C. 2001 *Environmental Biology*, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, *The Biodiversity of India*, Mapin Publishing Pvt. Ltd., Ahmedabad – 380 013, India
3. Trivedi R.K., *Handbook of Environmental Laws, Rules Guidelines, Compliances and Standards, Vol I and II*, Enviro Media (R)
4. Heywood, V.H & Waston, R.T. 1995. *Global Biodiversity Assessment*. Cambridge Univ. Press 1140p.
5. Jadhav, H & Bhosale, V.M. 1995. *Environmental Protection and Laws*. Himalaya Pub. House, Delhi 284 p.
6. Odum, E.P. 1971. *Fundamentals of Ecology*. W.B. Saunders Co. USA, 574p

### **Note:**

- 1) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examinations (20 Marks) covering two units of the syllabus, an assignment (05 Marks) and class attendance (05 Marks). The external evaluation includes end-term examination of 70 Marks covering the whole syllabus.
- 2) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 Marks). The distribution of marks will be as under: the first question will be compulsory consisting 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising two questions from each unit.
- 3) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.