



GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR  
(Established by State Legislature Act 17 of 1995)  
'A' Grade, NAAC Accredited State Govt. University

Acad./AC-III/BOS&R-5/2021 2705  
Dated: 04/06/2021

To

The Controller of Examinations,  
GJUS&T, Hisar.

Sub:

Approval of scheme of examinations & syllabi of B.Com. (General) and B.Com. (Hons.) for affiliated degree Colleges w.e.f. academic session 2021-22.

Sir,

I am directed to inform you that the Academic Council vide resolution no 24 in its 57<sup>th</sup> meeting held on 19.03.2021, has approved the Scheme of examinations & Syllabi of B.Com. (General) and B.Com. (Hons.) being run in affiliated degree Colleges w.e.f. academic session 2021-22. A copy of the scheme of examination and syllabi of B.Com. (General) and B.Com. (Hons.) is enclosed herewith.

Therefore, you are requested to take further necessary action at your end.

DA: As above

*Aanchi*  
3/6/2021  
Assistant Registrar (Acad.)  
for Registrar

Endst. No. Acad./AC-III/BOS&R-5/2021/ 2706-2727 Dated: 04/06/2021

A copy of the above is forwarded to the following for information and necessary action:-

1. Dean, Faculty/School of Haryana School of Business, GJUS&T, Hisar.
2. Director, Haryana School of Business, GJUS&T, Hisar with the request to get upload the scheme of examinations & syllabi of above said programmes being run in affiliated degree Colleges on the website of the University.
3. Principals, concerned affiliated degree Colleges, GJUS&T, and Hisar alongwith copy of scheme of examinations and syllabi of B.Com. (General) and B.Com. (Hons.).
4. SVC (for kind information of the Vice-Chancellor), GJUS&T, Hisar.
5. Supdt. O/o of Registrar (for kind information of the Registrar), GJUS&T, Hisar

*Aanchi*  
3/6/2021  
Assistant Registrar (Acad.)  
for Registrar

**B.Com. (General):**

A student pursuing B.Com. (General) has to study all the courses in first and second semester. In 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup> & 6<sup>th</sup> semesters, besides five compulsory courses a student will have to choose one optional course in each of these semesters.

**B.Com. (Hons.):**

A student pursuing B.Com. (Hons.) has to study all the courses in first and second semester. In 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup> & 6<sup>th</sup> semesters, besides five compulsory courses a student will have to choose two optional courses in each of these semesters.

**SCHEME OF EXAMINATION**

**B.Com. Ist Semester**

Course Code	Course Title	External	Internal	Total Marks
BCOM 101	Financial Accounting-I	70	30	100
BCOM 102	Micro Economics	70	30	100
BCOM 103	Principles of Business Management	70	30	100
BCOM 104	Computer Applications in Business	40+30	30	100
BCOM 105	Business Mathematics	70	30	100
EVS-201_L	Environmental Studies	70	30	100

**B.Com. IInd Semester**

Course Code	Course Title	External	Internal	Total Marks
BCOM 201	Financial Accounting-II	70	30	100
BCOM 202	Macro Economics	70	30	100
BCOM 203	Business Communication	70	30	100
BCOM 204	Marketing Management	70	30	100
BCOM 205	Organisational Behaviour	70	30	100
BCOM 206	Business Environment	70	30	100

### B.Com. IIIrd Semester

Course Code	Course Title	External	Internal	Total Marks
BCOM 301	Corporate Accounting	70	30	100
BCOM 302	Business Statistics-I	70	30	100
BCOM 303	Business Laws	70	30	100
BCOM 304	Human Resource Management	70	30	100
BCOM 305	Indian Economy	70	30	100
<b>Optional Courses</b>				
BCOM 306	(i) Rural Marketing	70	30	100
	(ii) International Business	70	30	100
	(iii) Counseling Skills	70	30	100

### B.Com. IVth Semester

Course Code	Course Title	External	Internal	Total Marks
BCOM 401	Cost Accounting	70	30	100
BCOM 402	Business Statistics-II	70	30	100
BCOM 403	Auditing	70	30	100
BCOM 404	Company Law	70	30	100
BCOM 405	Entrepreneurship Development	70	30	100
<b>Optional Courses</b>				
BCOM 406	(i) Retail Management	70	30	100
	(ii) India's Foreign Trade and Policy	70	30	100
	(iii) Labour Laws	70	30	100

### B.Com. Vth Semester

Course Code	Course Title	External	Internal	Total Marks
BCOM 501	Management Accounting	70	30	100
BCOM 502	Financial Management	70	30	100
BCOM 503	Banking Law and Practice	70	30	100
BCOM 504	Income Tax-I	70	30	100
BCOM 505	Business Ethics	70	30	100
<b>Optional Courses</b>				
BCOM 506	(i) Supply Chain Management	70	30	100
	(ii) Public Finance	70	30	100
	(iii) Human Resource Development	70	30	100

## Com. VIth Semester

Course Code	Course Title	External	Internal	Total Marks
BCOM 601	Sales Management	70	30	100
BCOM 602	Financial Services	70	30	100
BCOM 603	Indian Polity and Governance	70	30	100
BCOM 604	Income Tax-II	70	30	100
BCOM 605	Comprehensive Viva-voce	100	-	100
<b>Optional Courses</b>				
BCOM 606	(i) Digital Marketing	70	30	100
	(ii) Investment Management	70	30	100
	(iii) Training and Development	70	30	100



## BCOM 101: FINANCIAL ACCOUNTING-I

External Marks: 70

Internal Marks: 30

Time: 3Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Financial Accounting: Meaning, nature, scope, objectives, advantages and limitations, Book-keeping, accounting and accountancy, Branches of accounting, GAAP vs. FASB, Accounting equation, Accounting concepts and conventions.

#### UNIT-II

Accounting cycle: Classification of accounts, Journal, Rules of debit and credit, Compound journal entry, Ledger, Rules regarding posting, Trial balance, Sub-division of journal.

#### UNIT-III

Capital and Revenue: Classification of income, expenditure and receipts, deferred revenue expenditure, Provisions and Reserves: Kinds of provisions and reserves, Difference between provision and reserve. Depreciation Accounting: Concept, causes of depreciation, Need for providing depreciation, factors determining the amount of depreciation, methods of charging and recording depreciation.

#### UNIT-IV

Accounting for not-for profit organizations: Receipt and Payment Account, Income and Expenditure Account, Receipt and Payment Account versus Income and Expenditure Account. Financial statements of profit-making entities: Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Difference between Profit and Loss Account and Balance Sheet, Adjustments in final accounts.

#### Suggested Readings

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

Note: Paper setter will set nine questions in all.

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## BCOM 102: MICROECONOMICS

External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Basic economic concepts: Nature and scope of microeconomics; circular flow of economic activity, positive and normative economics, deductive and inductive methods of analysis, assumptions of economics, production possibility frontier.

Theory of demand, demand function, elasticity of demand, Theory of supply, Supply function; Elasticity of supply, the consumer surplus, shift in supply and demand curve and market/ price equilibrium, exceptions of law of demand and supply,

#### UNIT-II

Theory of consumer behavior: Law of diminishing marginal utility, Cardinal utility approach- consumer equilibrium with single commodity and multi commodity model. Ordinal utility approach - Indifference curve, IC Map, characteristics, IC analysis, consumer equilibrium, price effect- Income and substitution and their analysis, derivative of demand curve through cardinal and ordinal utility approach.

#### UNIT-III

Laws of production: Law of variable proportion, Returns to a scale, Production isoquants, marginal rate of technical substitution, optimal combination of resources, the expansion path, returns to scale using isoquants.

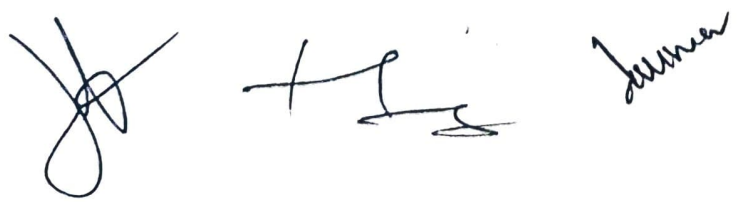
Theory of Cost: Social and private costs of production, long run and short run costs of production. Traditional theory of cost, Modern theory of cost, Economies and diseconomies of scale. Concepts of revenue: marginal and Average. Relationship between average and marginal revenue.

#### UNIT-IV

Market: price and output determination under perfect competition, determination of price and output under monopoly, price discrimination under monopoly, price and output under Monopolistic competition, Oligopoly characteristics, Cournot's model and Kinked demand curve model, cartel with profit maximization through market sharing and price leadership, sales maximization.

#### Suggested Readings

1. Koutsoyiannis. "Modern Microeconomics", International Edition, Palgrave Macmillan.
2. Sen, A. "Microeconomics: Theory and Applications", Oxford University Press, New Delhi.
3. Stigler, G. "Theory of Price", Prentice Hall of India, New Delhi.



## BCOM 103: PRINCIPLES OF BUSINESS MANAGEMENT

**External Marks: 70**

**Internal Marks: 30**

**Time: 3 Hours**

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Business: Nature and scope of Business; Forms of Business, Management: Definition, characteristics, scope and importance of management; Functional areas of management; Management and Administration; Levels of Management; Mintzberg's Managerial Roles.

#### UNIT-II

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach-Highlighting the contributions of Henry Fayol, F.W. Taylor and Peter F. Drucker; Contemporary developments in approaches; Theory Z, McKinsey -7's, Quality Management.

#### UNIT-III

Planning: Definition, Nature, Objectives and importance, Planning Process, Types of Plans, Barriers to Effective Planning. Organizing: Definition, Nature, Principles of Organisation, Types of Organisation, Organizational Structure, Authority, Delegation and Centralization vs. Decentralization.

#### UNIT-IV

Staffing: Meaning, importance and scope, Matching job and people. Motivation: concept, objectives & significance. Leadership: concept, significance & functions, Leadership styles, approaches to leadership. Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

### Suggested Readings

1. Management: Stephen P. Robbins, Pearson
2. Principles of Management: T Ramasamy, Himalaya Publication
3. Management Theory and Practices: P Subba Rao, Himalaya Publishing House
4. Essential of Management: Harold Kontz, McGraw Education



## BCOM 104: COMPUTER APPLICATIONS IN BUSINESS

External Theory Marks: 40

External Practical Marks: 30

Internal Assessment Marks: 30

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short type questions carrying one mark each is compulsory. It covers the entire syllabus. Candidate is required to attempt four questions selecting one question from each unit from the remaining eight questions carrying 8 marks each.

### Course Contents

#### UNIT-I

Introduction to Computers: Definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors, Computer software: introduction, types of software: system, application and utility software. Microsoft Word, Excel and Power point.

#### UNIT-II

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

#### UNIT-III

Introduction to E-commerce; e-commerce and World Wide Web; e-commerce application services; e-commerce models: B2B, B2C, C2C, G2C. M-commerce and e-governance: an overview.

#### UNIT-IV

Online payment system, Payment gateways, Risk management options for E-payment systems, Plastic money-Debit, Credit card and other Smart cards, Digital certification and Digital signature.

Practical (External): Microsoft Word, Excel and Power point.

### Suggested Readings

1. Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi.
2. Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
3. E-commerce: Sushil Goyal; Aarti Books.
4. E-commerce: Satyajee srivastva; Anand Publications.

## BCOM 105: BUSINESS MATHEMATICS

External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Matrices and Determinants: concept of matrix, types, and algebra of matrices; properties of determinants; calculation of values of determinants up to third order, adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

#### UNIT-II

Linear inequalities: graphical solution of linear equalities in two variables, solution of system of linear inequalities in two variables.

#### UNIT-III

Linear programming-formulation of equation: graphical method of solution; problems relating to two variables including the case of mixed constraints; cases having no solution, multiple solutions, unbounded solution and redundant constraints.

#### UNIT-IV

Logarithms and Anti-logarithms, Permutations and Combinations.

### Suggested Readings

1. Allen R.G.D. : Basic Mathematics; Macmillan, New Delhi.
2. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
3. Kapoor, V.K. : Business Mathematics; S.Chand & Sons, Delhi.
4. Loomba Paul: Linear Programming; Tata McGraw Hill, New Delhi.

External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of ten short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions (of 20 marks each) will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1.

## Course Contents

### Unit-I

Multidisciplinary nature of Environmental studies: Definition, scope and importance, need for public awareness: concepts, structure and function of an ecosystem: Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, food chains, Food webs and ecological pyramids: Introduction, Characteristics, structure and function of different ecosystems such as Forest ecosystem, Grass land ecosystems Desert ecosystem, Aquatic ecosystem (Ponds, Stream, Lakes, rivers, oceans, estuaries); Biodiversity: Introduction, Definition: genetic, species and ecosystem diversity, Bio-geographical classification of India, Ecosystem & biodiversity services: ecological, economic, social, consumptive use, productive use, social ethical, aesthetic and option values: Biodiversity at global, national and local level, Indian as a mega-diversity nation, Global Hot-spot of biodiversity, Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, Biological invasions econgred and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### Unit-II

Renewable and non-renewable resources, Natural resources and associated problems, Forest resources: Use and over-exploitation, deforestation, case studies, Timers extraction, mining, dams and their effects on forests and tribal people; Water resources: Use and over utilization of surface and ground water, floods, droughts conflicts over water, dams benefits and problems; Mineral resources: Use of exploitation, environmental effects of extracting and mineral resources; Food resources: World food problems; changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity: Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies; Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

### Unit-III

Definition of environment Pollution; Causes, effects and control measures of: Air Pollution, Water Pollution, Noise pollution, Nuclear hazards and human health risk; Solid water Management: Causes, effects and control measures of urban and industrial wastes; Pollution case studies; Disaster management: floods, earthquake, cyclone and landslides; Climate change, global warming, acid rain, ozone layer depletion; different laws related to environment: Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act.; International agreements: Montreal & Kyoto Protocol & Nature reserves, tribal populations and human health,

## Unit-IV

Concepts of sustainability & sustainable development, water conservation, rain water harvest, watershed management, Resettlement and rehabilitation of project affected persons; case studies. Environment ethics: role of India and other religion and cultures in environmental conservation, Environmental communication and public awareness, case studies (e.g. CNG vehicles in Delhi); Human Population growth: Impact on environment, human health & welfare, Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.

Filed Work: visit to a local area to document environmental assets-river, /forest/grassland/hill/mountain, Study of simple ecosystems-ponds, river, hill slopes etc.; Study of common plants, insects, birds; visit to a local polluted Site-Urban/Rural/Industrial/Agricultural.

### Suggested Readings

1. Earth Bharucha, "Environmental Studies for Undergraduate Courses, University Grants Commission and Amarati Vidyapeeth Institute of Environment Education and Research, pune, University press pvt.Ltd. (India)
2. Fundamental concepts in Environmental studies by Dr. D.D Mishra. S. Chand Publications.
3. Essentes of Ecology) and Environmental science by Dr. S.V.S. Rana, PHI Learning Pvt.Ltd. Delhi.
4. Environmental Chemistry by Anil Kumar De. Wiley Eastern Limited.
5. Environmental Science by T.G. Miller, Wadsworth Publishing Co, 13<sup>th</sup> edition.
6. Ecog, and Environment by P.D. Sharma, Rastogi publications.

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## BCOM 201: FINANCIAL ACCOUNTING-II

External Marks: 70

Internal Marks: 30

Time: 3Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Royalty Accounts: Meaning of royalty, lessor, lessee, minimum rent, short working, re-coupment of short workings, Journal entries and ledger accounts in the books of lessee (including minimum rent account) Sub Lease – meaning. Consignment Accounts: Features, need and importance of consignment, Difference between consignment and sale, Accounting procedure, Valuation of unsold stock.

#### UNIT-II

Joint Venture Accounts: Meaning and features, Joint Venture and Consignment, Accounting procedure for joint venture; Branch Accounts: Types of home branches- Dependent branch, Accounting procedure for dependent branches, Independent branch; Foreign Branch: Meaning, conversion of branch trial balance.

#### UNIT-III

Hire-purchase and instalment payment system: Characteristics of hire-purchase system, accounting treatment regarding hire-purchase, accounting treatment in case return of goods due to non-payment of instalments, Difference between hire purchase system and credit sale, Instalment payment system: Meaning and characteristics, difference between hire purchase system and instalment payment system, Accounting treatment of Instalment payment system,

#### UNIT-IV

Partnership Accounts: Features of partnership, partnership deed, fixed v/s fluctuating capital accounts, Methods of valuation of goodwill of a partnership firm, Admission, retirement and death of a partner, Dissolution of Partnership firm- Insolvency of partners (including Garner v/s Murrey Rule).

### Suggested Readings

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

## BCOM 202: MACROECONOMICS

External Marks: 70

Internal Marks: 30

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Macro economics: Meaning, Nature, Scope and importance of Macro economics, Circular Flow of Income and Expenditure, National Income: concept and measurement. Principle of effective Demand: Aggregate Demand and Supply, Income determination in open and closed economy

#### UNIT-II

Classical macroeconomics; Say's law, equilibrium output and employment, New classical models of output determination, Introduction to Keynes model of income determination.

Consumption function: average and marginal propensity to consume, relationship between APC and MPC, consumption hypothesis; permanent income hypothesis and relative income hypothesis, life cycle hypothesis.

#### UNIT-III

Savings, and Investment: The Investment function, Induced and autonomous investment MEI and MEC, The Saving function, Savings and Investment equality. The concept of investment multiplier, Static and Dynamic, Balanced Budget multiplier and foreign trade multiplier The principle of Acceleration and super Multiplier.

The Business Cycle: Definition and Phases, Business Cycle Fluctuations, Managing the Business Cycle.

#### UNIT-IV

Nature and definition of Money, Money and near money, inside money and outside money, Keynesian theory of money, Supply of money, High powered money and the money multiplier. Inflation: Meaning, Causes of Inflation, types of Inflation, The economic impact of inflation, optimal rate of inflation, AS-AD framework (Demand pull and cost push inflation), The phillips curve

#### Suggested Readings

1. Dornbusch, R. and S. Fischer. "Macroeconomics", McGraw-Hill.
2. Mankiw, N.G. "Macroeconomics", Macmillan.
3. Romer, David. "Advanced Macroeconomics", New York: McGraw-Hill.
4. Jha, R. Contemporary. "Macroeconomic Theory and Policy", Wiley Eastern.

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Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Business Communication – Nature and process, forms of communication, role of communication skills in business, communication networks, barriers to communication.

#### UNIT-II

Communication Skills: Listening skills – cognitive process of listening, barriers to listening, speaking skills, public speaking, body language and para language

#### UNIT-III

Written Communication –structures and layout of business letters; types of letters: sales letters, order and supply letters, claim letters, employment letters; writing memo, notice and circular.

#### UNIT-IV

Business Reports – Purpose and types, framework of business reports, presentation of reports. Meetings: issuing notice, agenda of meeting and recording of minutes of meetings.

### Suggested Readings

1. Koneru, Arun, Professional Communication, Tata McGraw Hill, New Delhi
2. Monipally, M.M., Business Communication Strategies, Tata McGraw Hill, New Delhi
3. McGrath, E.H., Basic Managerial Skills for All, Prentice Hall of India, New Delhi
4. Rai, Urmila and S.M. Rai, Business Communication, Himalaya Publishing House, Mumbai



## BCOM 204: MARKETING MANAGEMENT

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

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Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Introduction to Marketing; difference between marketing and selling; core concepts of marketing; marketing mix; marketing process; marketing environment.

#### UNIT-II

Determinants of consumer behaviour; consumer's purchase decision process (exclude industrial purchase decision process). Market segmentation, targeting, and positioning. Marketing research and marketing information system.

#### UNIT-III

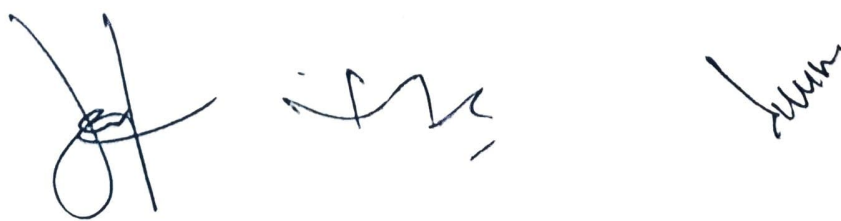
Product decisions: New Product Development; product line decisions; Product Life Cycle; Branding decisions; packaging and labeling decisions. Pricing decisions.

#### UNIT-IV

Marketing channels: Retailing, wholesaling, warehousing and physical distribution; conceptual introduction to supply chain management; conceptual introduction to customer relationship marketing. Promotion mix: personal selling, advertising, sales promotion, public relations, direct marketing.

### Suggested Readings

1. Kotler, Philip, Kevin Lane Keller, Abraham Koshy & Mithileshwar Jha, Marketing Management, Pearson Education, New Delhi
2. Palmer: Introduction to Marketing, Oxford University Press.
3. Saxena, Rajan, Marketing Management, McGraw Hill, New Delhi
4. Zikmund, William G, Marketing, Cengage Learning, New Delhi



## BCOM 205: ORGANISATIONAL BEHAVIOUR

External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models.

#### UNIT-II

Individual Behaviour: Nature of People, Factors affecting Individual behaviour; Personality: Determinants, Traits and Theories of personality. Learning: Characteristics and theories of learning. Perception: Perceptual Process, Factors Affecting Perception, Theories of Perception and Perceptual Errors. Attitudes: Definition, Theories of Attitude Formation.

#### UNIT-III

Interpersonal Behaviour: Transactional Analysis; Group Behavior: Definition, Types of groups, Group Formation and Group Development Process, Group Decision Making. Group Dynamics: Meaning and Concept, Group Roles, Group Norms, Group Cohesiveness and its relation to productivity.

#### UNIT-IV

Organizational Behaviour in changing Environment: Organizational Change, Organizational Conflict, Organizational Development, Organizational Culture and Climate, Managing Employee Stress, Managing Emotions in Organizations: Emotional Intelligence

### Suggested Readings

1. Organisational Behaviour- Stephen. P. Robbins, Timothy. A Judge Seema Sanghi- Pearson Education, PHI
2. Understanding Organizational Behaviour – Uday Pareek, Oxford Press.
3. Organisational Behaviour – K. Aswathappa, Himalya Publishing House
4. Organisational Behaviour- Subba Rao, Himalya Publishing House.



Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short type questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Business Environment – Meaning, Nature and Significance, A brief overview of business environments and their impact on business and strategic decisions – political environment, socio-cultural environment, legal environment, economic environment, political environment, global environment.

#### UNIT-II

Globalized Business Environment; Meaning and rationale for Globalization; Composition and Direction of Foreign Direct Investments; WTO and the trading blocks; Opportunities and challenges for MNCs in India; Indian Foreign Trade and its Impact on Balance of Payment.

#### UNIT-III

Concepts of Economic systems; Economic Reforms; Recent Monetary and Fiscal Policy and their impact on Business Environment; Privatization in India; Public sector enterprises; Micro, Small and Medium Enterprises- growth, significance, problems and remedial.

#### UNIT-IV

Social Responsibilities of Business; Social Responsibility Models; The Evolving Idea of Social Responsibility in Indian Scenario; Social Audit – Nature, Evolution and Benefits; Ethics and Business Environment, Corporate Governance - factors influencing corporate governance, Regulatory framework.

### Suggested Readings

1. Cherunilam, Francis, Business Environment, Himalya Publishing House.
2. Misra, S.K. & Puri, V.K., Indian Economy, Himalya Publishing House.
3. Khujan Singh, Business Environment – Theory and Practice, IAHRW Publications
4. Paul Jastin, Business Environment, Tata Mc Graw Hill.
5. Economic Survey, Govt. of India.



## BCOM 301: CORPORATE ACCOUNTING

External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **THREE** numerical questions in the question papers.

### Course Contents

#### UNIT-I

Valuation of Goodwill and Valuation of Shares: Concepts and Methods of Valuation.  
Accounting for Share Capital & Debentures: Issue, Forfeiture and Re-issue of Forfeited Shares.

#### UNIT-II

Book building: Concept & Process; Issue of Right and Bonus Shares; Buy Back of Shares; Redemption of Preference Shares; Issue and Redemption of Debentures; Final Accounts of Companies; Internal Reconstruction: Concept and Accounting Treatment excluding Scheme of Reconstruction.

#### UNIT-III

Accounts of Holding Companies: Preparation of Consolidated Balance Sheet with One Subsidiary Company, Relevant Provisions of Accounting Standard 21.

#### UNIT-IV

Amalgamation of Companies: Concept and Accounting Treatment as per Accounting Standard 14 (excluding Intercompany Holdings).

### Suggested Readings

1. Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

Important: The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Introduction of statistics: Development, Definition, Scope and Limitations. Collection of data-methods, methods of collecting primary data, classification –Functions, Rules and bases of classification, Frequency distribution and its types, Tabulation-meaning, types, parts and requisites of good table . Presentation through diagrams –general rules, types and choice of diagram. Graphic presentation –general rules for graphing, graphs of frequency distribution and histograms

#### UNIT-II

Concept and measures of central tendency: Mathematical averages, positional average and partition values. Measures of dispersion in detail: Absolute and relative measures of dispersion-Range, Quartile deviation, Mean deviation, Standard deviation, Variance

#### UNIT-III

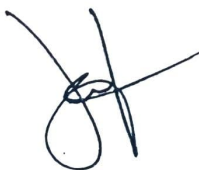
Moments and Measures of Skewness - Karl Pearson's, Bowley's and Kelly's coefficient of skewness, coefficient of skewness based on moments, Moments about mean, Sheppard correction for grouping errors in moments. Kurtosis

#### UNIT-IV

Correlation -Types, methods-Scatter diagram method, Karl Pearson's coefficient of correlation, standard error of estimate, Co-efficient of determination.  
Regression –Linear and non linear. Lines of regression, coefficients of regression, correlation vs. regression analysis

### Suggested Readings

1. Gupta S.P., Statistical Methods, Sultan Chand & Sons.
2. Vohra N.D., Business Statistics, McGraw Hill Education (India) Private Limited.





**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Indian Contract Act: Meaning and essentials of a valid contract; offer and acceptance; consideration; capacity to contract; consent and free consent; consideration; void agreements; quasi contract; performance of contracts; different mode of discharge of contract; remedies for breach of contract.

#### UNIT-II

Contracts of Indemnity and Guarantee; bailment and pledge; contract of agency.

#### UNIT-III

Sale of Goods Act- Definition and essential of a contract of sale, conditions and warranties, transfer of property; performance of contract of sale; right of unpaid seller; remedies for breach of contract.

#### UNIT-IV

Negotiable Instrument Act – Meaning and essential elements of a negotiable instruments; types of negotiable instrument; holder and holder in due course; negotiation of negotiable instruments; dishonour of negotiable instruments.

Meaning and scope of Information Technology Act; digital signature; electronic governance; regulation of certifying authority; digital signature certificates; duties of subscribers; penalties adjudication and offences.

### Suggested Readings

1. Kapoor, N.D., Business Law, Sultan Chand & Sons
2. Balachandaran, Business Law, TMH, Delhi
3. Kuchhal, M.C., Mercantile Law, Vikas Publishing Pvt. Ltd.
4. Maheshwari S.N. & Maheshwari, Business Regulatory Framework, Himalaya Publishing House.

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

## Course Contents

### UNIT-I

Human Resource Management: Meaning, Concept and Importance of HRM, Evolution of HRM, Functions, Role and responsibilities of HR Manager. Emerging Challenges of Human Resource Management.

### UNIT-II

Human resource planning: objectives and importance of HRP, Job Analysis: Process of Job analysis, Recruitment and Selection; Orientation and Socialization; Human resource retention strategies. HR Outsourcing: Opportunities in India.

### UNIT-III

Human Resource Training and Development: Training Process, Methods of Manpower Training, Difference between Training and Development. Potential and Performance Appraisal: Process, need, methods and importance. Career Planning and Development.

### UNIT-IV

Compensation Management for Human Resources: Concept of Wages and Salaries, Factors affecting development of a sound compensation system, Types of wage rate systems. Group incentive plans: meaning and categories. Employee Health, Safety and Welfare.

### Suggested Readings

1. Aswathappa, K., Human Resource and Personnel Management, Tata McGraw Hill.
2. Dessler, G., Human Resource Management, Pearson Education.
3. Venkatesh, D.N. & Jyothi P., Human Resource Management, Oxford University Press.
4. Bohlander, G. & Snell, S., Human Resource Management, Cengage Learning.

BCOM 305: INDIAN ECONOMY

External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Course Contents**

**UNIT-I**

Indian Economy: Concept and Measures of Development and Underdevelopment; Human Development; Basic Features of the Indian Economy; Composition of national income and occupational structure; the agrarian scene and industrial structure

**UNIT-II**

Policy Regimes: The evolution of planning and import substituting industrialization; Economic Reforms since 1991; Monetary and Fiscal policies with their implications on economy

**UNIT-III**

Growth, Development and Structural Change: The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions; The Institutional Framework; Growth and Distribution; Environmental concerns; Demographic Constraints

**UNIT-IV**

Sectoral Trends and Issues: Agriculture Sector; Industry and Services Sector; Financial Sector; Inflation: Causes of rising and falling inflation, Unemployment – natural rate of unemployment; Labour market and its interaction with production system.

**Suggested Readings**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House
2. IC Dhingra, Indian Economics, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company.
4. Bhagwati, J. and Desai, P. India: Planning for industrialization

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

## Course Contents

### UNIT-I

Rural Markets: Characteristics and Dimensions. Rural vs. Urban Markets. Rural marketing: Definition and relevance. Macro and micro environmental factors affecting rural marketing. Constraints in rural marketing and strategies to overcome.

### UNIT-II

Rural consumer profile, rural consumer decision making process, factors affecting rural consumer decision making. 4A's of rural marketing: Affordability, availability, awareness, and acceptability

### UNIT-III

Segmenting rural markets: Bases and strategies. Product strategies for rural markets, Branding, Packaging, warranties and after-sales service. Pricing methods and strategies for rural markets.

### UNIT-IV

Promotion strategies including advertising, sales promotion and personal selling for rural markets. Traditional and emerging channels of distribution in rural markets. Marketing of agricultural inputs.

### Suggested Readings

1. Balram Dogra, Karminder Ghuman, Rural Marketing: Concepts and Practices, McGraw Hill
2. Rajagopal, Management of Rural Business, Wheeler
3. Neelamegham, Marketing in India: Cases and Readings, Vikas Publishing
4. Gopalswamy, Rural Marketing, Wheeler



**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-1

**Introduction** to International Business: Globalization and its importance in world economy; **Modes of entry into international business**; National and foreign environments and their components - economic, cultural and political-legal environments.

#### UNIT -II

Theories of International Trade; International Organizations and Arrangements: WTO, UNCTAD, Commodity and other trading agreements (OPEC). Regional Economic Co-operation: An overview.

#### UNIT -III

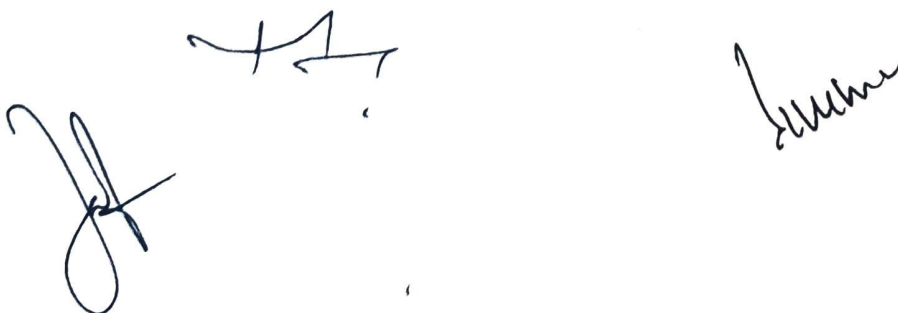
International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

#### UNIT -IV

Organizational structure for international business operations; International business negotiations, Developments and Issues in International Business: Outsourcing and its potentials for India.

#### Suggested Readings

1. Korth, Christopher M., International Business Environment and Management, Prentice Hall.
2. Ramu, S. Shiva, International Business: Governance Structure, Wheeler Publishing.
3. Bhalla, V.K., International Business Environment and Management, Anmol Publications.
4. Mithani, D.M., International Economics, Himalaya Publishing House.



## BCOM 306(iii): COUNSELING SKILLS

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short type questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Counseling: Meaning, scope and Importance. Workplace Counseling: Concept, need and Scope, Types of counseling, goals of counseling. Counselor: Roles and responsibilities in organizational setting. Guiding principles of Counseling.

#### UNIT-II

Behavioural Counseling approach, Cognitive approach, Psycho-analytical approach, Therapeutic Approach, Humanistic Approach.

#### UNIT-III

Process of Counseling, Counseling Theories, Skills and Techniques of counseling. Models of Counseling in Organizations. employee assistance programs; Organization Culture and its Impact, Counseling as a form of Organizational Change.

#### UNIT-IV

Counseling strategies for stress management, performance management and work life management. Problems and issues in selecting appropriate counseling interventions. Ethics in counseling. Legalities involved in counseling as an approach in organizational settings.

### Suggested Readings

1. Corner, L.S., and Hackney, H., The Professional Counselor's Process Guide Helping, Englewood Cliffs, Prentice Hall Inc.
2. Moursund, J., The Process of Counseling and Therapy, Englewood Cliffs, Prentice Hall Inc.
3. Munro, C A, Counseling: A Skills Approach, Methuen.
4. Reddy, Michael, Counseling at Work, British Psychological Society and Methuen.



## BCOM 306(iii): COUNSELING SKILLS

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Counseling: Meaning, scope and Importance. Workplace Counseling: Concept, need and Scope, Types of counseling, goals of counseling. Counselor: Roles and responsibilities in organizational setting. Guiding principles of Counseling.

#### UNIT-II

Behavioural Counseling approach, Cognitive approach, Psycho-analytical approach, Therapeutic Approach, Humanistic Approach.

#### UNIT-III

Process of Counseling, Counseling Theories, Skills and Techniques of counseling. Models of Counseling in Organizations. employee assistance programs; Organization Culture and its Impact, Counseling as a form of Organizational Change.

#### UNIT-IV

Counseling strategies for stress management, performance management and work life management. Problems and issues in selecting appropriate counseling interventions. Ethics in counseling. Legalities involved in counseling as an approach in organizational settings.

### Suggested Readings

1. Cormer, L.S., and Hackney, H., The Professional Counselor's Process Guide Helping, Englewood Cliffs, Prentice Hall Inc.
2. Moursund, J., The Process of Counseling and Therapy, Englewood Cliffs, Prentice Hall Inc.
3. Munro, C A, Counseling: A Skills Approach, Methuen.
4. Reddy, Michael, Counseling at Work, British Psychological Society and Methuen.



## BCOM 401: COST ACCOUNTING

External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Cost Accounting: Meaning, objectives and functions, Distinction between cost accounting and financial accounting, Cost concepts and classification, Installation of a costing system. Preparation of cost sheet,

#### UNIT-II

Accounting for material and labour: Material control, Pricing of material issues, treatment of material losses. Accounting and control of labour cost, treatment of over time, idle time and fringe benefits. Incentive Schemes.

#### UNIT-III

Job costing, batch costing and contract costing. Process costing.

#### UNIT-IV

Standard costing and variance analysis (material, labour and overhead). Responsibility accounting and reporting.

### Suggested Readings

1. Lall Nigam B M and Jain I C, Cost Accounting Principles and Practice, Prentice Hall of India.
2. J Madegowda, Advanced Cost Accounting, Himalaya Publishing House, Mumbai.

## BCOM 402: BUSINESS STATISTICS-II

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper  
questi

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

Important: The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Probability: Concept and evolution, Terminology, Concept, Mathematical and statistical probability, addition and multiplication theorem and mathematical expectations, Rule for the inverse probability.

Theoretical distributions: Probability function and constants of binomial distribution, constants and utility of Poisson distribution, Properties of Normal distribution, Relation between normal and Poisson distribution.

#### UNIT-II

Sampling and sampling methods and hypothesis testing procedure and theoretical base for various test of significance, types of errors in testing of hypotheses, one tailed and two tailed tests.

#### UNIT-III

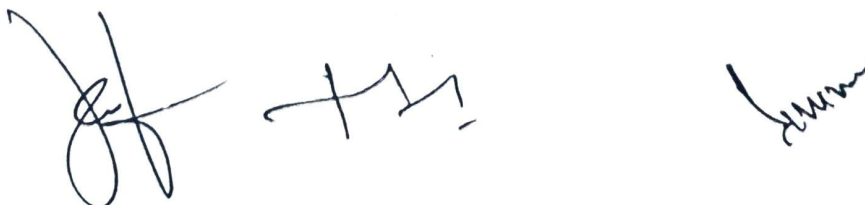
Index Numbers- uses, types of index numbers, problems in the construction of index number methods of constructing price and quantity index by different methods-simple and weighted, Tests of consistency -unit test, time and factor reversal test.

#### UNIT-IV

Time Series: Components and models of time series, Measurement of trend by different methods-graphic method, least square method, analysis of time series.

#### Suggested Readings

1. Gupta S.P., Statistical Methods, Sultan Chand & Sons.
2. Vohra N.D., Business Statistics, McGraw Hill Education (India) Private Limited.



External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

## BCOM 403: AUDITING

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Introduction: Meaning, Objectives and Scope of Auditing; Types of Audit: Internal and External Audit, Proprietary and Efficiency Audit. Audit process: Audit programme; Audit Documentation and Evidences.

#### UNIT-II

Internal Control; Internal check vs. internal control. Fraud and Responsibilities of the Auditor in this regard. Vouching: Meaning, Objectives and Importance. Verification of Assets and Liabilities.

#### UNIT-III

Audit of Limited Companies: Company Auditor – Appointment, Powers, Duties and Liabilities, Directions of Comptroller and Auditor General of India, Audit of Banks. Audit Reports: various types of Audit Reports.

#### UNIT-IV

Investigation: Meaning, Nature, Procedure and Objectives, Investigation and Due Diligence. Professional Ethics of Auditing.

### Suggested Readings

1. Basu, S. K., Fundamentals of Auditing, Pearson Publications, New Delhi.
2. Grover, L.C.B.; Principle of Modern Company Law, Stevens & Sons, London.
3. Jha, Aruna, Auditing, Taxmann Publications, New Delhi

## BCOM 404: COMPANY LAW

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Meaning and nature of company, kinds of companies, formation and incorporation of company, Memorandum of Association; Articles of Association, Doctrine of indoor management. Meaning and definition of prospectus; misstatement in a prospectus and their consequences.

#### UNIT-II

Membership of a company, Meaning, need and requisitions of valid meeting; voting, proxy and resolutions; kinds of general body meetings. Meaning of dividend; sources of dividend payments; declaration of dividend; payment of dividend; unpaid and unclaimed dividends. Appointments, qualifications and remunerations of auditors; power, duties and obligations of auditors.

#### UNIT-III

Meaning, qualification, appointment and removal of directors; duties and liabilities of directors; remuneration of directors; distinction between managing director and manager; distinction between managing director and whole time director; meetings of board of directors. Inspection and investigation.

#### UNIT-IV

Compromise, arrangements and amalgamations: Prevention of oppression and mismanagement. Meaning and modes of winding up of a company; power and duties of a liquidator in winding up.

#### Suggested Readings

1. Kapoor G.K., Corporate Law, Taxmann's Publications, New Delhi
2. Singh Avtar, Company Law, Eastern Book Company, Lucknow
3. Bagrial, Ashok K, Company Law, Vikas Publishing House (P) Ltd, Delhi.



External Marks: 70

Internal Marks: 30

Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Entrepreneurship- Meaning, Nature and Scope. Characteristics and Qualities of a Successful Entrepreneur. Role of Entrepreneurship Development in the Economic Development. Women entrepreneurship. Rural entrepreneurship.

#### UNIT-II

Factors affecting entrepreneurship growth. Entrepreneurial motivation. Entrepreneurial competencies. Role, relevance and achievements of Entrepreneurial Development Programmes (EDP); Role of government in organizing EDP's-critical evaluation.

#### UNIT-III

Micro and small enterprises. Opportunity Identification and selection. Formulation of business plans. Project appraisal.

#### UNIT-IV

Financing of Enterprise. Institutional finance to entrepreneurs. Institutional support to entrepreneurs. Government policy for small-scale enterprises.

### Suggested Readings

1. Dollinger Marc J, Entrepreneurship: Strategies and Resources, Irwin Press
2. Hisrich Robert D and Peters Michael P, Entrepreneurship, TMH New Delhi
3. M B Shukla, Entrepreneurship and Small Business Management, Kitab Mahal, Allahabad.

## BCOM 406(i): RETAIL MANAGEMENT

External Marks.

Internal Marks: 3

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Retailing : Concept, importance, functions, organized vs. unorganized retail, key drivers of growth of retailing in India. Understanding retail customer.

#### UNIT-II

Theories of retailing. Retail formats: Store and Non- store formats. Retail Locations: Planned and Unplanned, Retail Site Characteristics, and Site Evaluation. Store Layout and Design.

#### UNIT-III

Merchandise planning and process. Forecasting sales. Retail mix: Developing Assortment Plans, National Brands and Private Labels; Retail Pricing- Setting Retail Prices, Price Adjustments, Pricing Strategies.

#### UNIT-IV

Retail Communication Mix. Logistics in retail. Human Resource Management in Retailing – Manpower planning, recruitment, training, and compensation. Use of Information Technology in retailing.

### Suggested Readings

1. Pradhan, S., Retailing Management Text and Cases, Mc Graw Hill Education, New Delhi
2. Levy, Micheal, Weitz, Barton, A. and Pandit, Ajay, Retailing Management, Tata McGraw Hill, New Delhi
3. Berman, Barry and Evans, Joel, R., Retail Management; A Strategic Approach; PHI/Pearson Education; New Delhi
4. Newman, Andrew, J. & Cullen, Peter, Retailing: Environment & Operations, Vikas Publishing House; New Delhi.

**BCOM 406(ii): INDIA'S FOREIGN TRADE AND POLICY**

**External Marks: 70**

**Internal Marks: 30**

**Time: 3 Hours**

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Course Contents**

**UNIT-I**

India's foreign trade's recent trends and directional pattern in global context, Objectives of foreign trade policy, Major exports and imports of India, General provisions regarding imports and exports, Prohibited and restricted items for export and import.

**UNIT-II**

Ministry of Commerce, role of export promotion council in international trade, Role of central board of excise and custom, Directorate General of Foreign Trade (DGFT) and its role in India's trade policy, Quality complaints and other trade Disputes in international trade

**UNIT-III**

Special Economic Zones, Agriculture Export Zones, Export Oriented Units, Role of State Trading Organizations in India, Foreign Direct Investment and its role in India, Multinational Corporations and their entry modes adopted by Multinational Corporations, Merchandise Exports from India Scheme (MEIS), Service Exports from India Scheme (SEIS), export promotion capital goods (EPCG) scheme

**UNIT-IV**

Tariff and non-tariff trade barriers, Free trade Areas and its impact on Indian Trade, Pros and cons of free trade area, Role of WTO in India's foreign trade policy. Foreign exchange market, exchange rate systems, Determination of Exchange Rates, Exchange Rate Management in India.

**Suggested Readings**

1. Latest Foreign trade policy.
2. Export-Import Policy, Nabhi Publications.
3. Paras Ram, Export, What, Where & How, Anupam Publications.
4. Bhalla, V.K., International Business Environment and Management, Anmol Publications

## BCOM 406(iii): LABOUR LAWS

External Marks: 75  
Internal Marks: 25  
Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Labour Laws: Need, Objectives and Principles. Categories of Labour laws. International Labour Organization. Indian Constitution and its influence on Labour Laws.

#### UNIT-II

Industrial Disputes Act: scope and object, definitions, authorities, reference of disputes; procedure, powers and duties of authorities, award and settlement, strikes and lockouts, layoff and retrenchment, penalties. Factories Act: object, definitions, health, safety, welfare measures, employment of women and young persons, leave with wages, special provisions, penalties and procedure.

#### UNIT-III


The Payment of Wages Act: object and scope, definitions, persons responsible to pay wages, fixation of wage periods, time of wage payment, deductions, records, authorities, claims, appeal.

#### UNIT-IV

Workmen's Compensation Act, Employees' State Insurance Act, Employees Provident Fund.

### Suggested Readings

1. Kapoor, N.D., *Mercantile Law*, Sultan Chand and Sons.
2. Taxmann's Labour Laws, Taxmann Publishing Pvt. Ltd.
3. Srivastava, S. C., *Industrial Relations and Labour Law*, Vikas Publishing House.
4. Latest Bare Act of each Act.



## BCOM 501: MANAGEMENT ACCOUNTING

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Management Accounting: Meaning, Scope, Importance and Techniques. Distinction between Financial Accounting and Management Accounting, Distinction between Cost Accounting and Management Accounting.

#### UNIT-II

Budgeting and Budgetary Control: Concept of Budgeting and Budgetary Control, Objectives and Advantages of Budgetary Control, Types of Budgets and their Preparation, Essentials of a Budgetary Control System. Performance Budgeting and Zero-Base Budgeting.

#### UNIT-III

Marginal Costing: Meaning, Nature, Uses and Limitations, Break-Even Analysis, P/V Ratio, Margin of Safety, Angle of Incidence, Decision involving Alternative Choices.

#### UNIT-IV

Financial Analysis: Meaning and Importance. Ratio Analysis: Meaning, Importance, Limitations and calculations of ratios. Cash Flow Statement: Meaning, Uses and Preparation.

### Suggested Readings

1. Hingorani, N.L. and Ramanathan, A.R., Management Accounting, New Delhi, Sultan Chand.
2. Khan, M.Y. and P.K. Jain. Management Accounting. Tata McGraw Hill, Publishing Co., New Delhi.
3. Drury, Colin. Management and Cost Accounting. Thomson Learning.

## BCOM 502: FINANCIAL MANAGEMENT

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

Important: The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Financial Management: Goals, functions and decisions. Time preference for money, Organization of Finance Functions., Financial goal: profit maximization vs. wealth maximization, Agency problems: Managers vs. shareholder's goals. Time value of money.

#### UNIT-II

Capital Budgeting decisions –Introduction, Nature and types of investment decisions, methods: Pay-back period method, Net present value method, Internal rate of return method, profitability index method, NPV vs. PI, Measures of operating and financial leverage

#### UNIT-III


Management of working capital: Concept of working capital, Determinants of working capital. Cash Management, Receivables Management: credit policy nature and goals. Inventory Management: nature, need and objectives. Cost of capital of different sources of finance, determining the components of cost of capital, the weighted average cost of capital.

#### UNIT-IV

Capital Structure Planning and Policy, Capital structure theories and its determinants, Dividend Policies Models: Relevance and Irrelevance Models. Issues in Dividend Policies.

#### Suggested Readings

1. Pandey, I.M., Financial Management, Vikas Publishing House Pvt Ltd, New Delhi.
2. Chandra, P., Financial Management Theory and Practice, Tata McGraw Hill, New Delhi.



## BCOM 503: BANKING LAW AND PRACTICE

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Origin and Evolution of banks - Meaning and definition of banking; Structure of Indian Banking System - Classifications of banks; Functions of commercial banks; Regulatory Framework and Compliances - Banking Regulation Act 1949, Prevention of Money Laundering Act, 2002.

#### UNIT-II

Banker and Customer relationship; their mutual rights and duties - lien - Power to combine different accounts - Secrecy of account; Different Types of Accounts; Cheques: requisite of valid cheque, crossing of cheques; Meaning and types of Endorsement.

#### UNIT-III

Types of securities and precautions taken for banker's advances and loans Guarantees, pledge, lien, mortgage, charge - subject matters of collateral security; Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.

#### UNIT-IV

Contemporary and Emerging issues in Banking- Problem of NPAs; Capital adequacy norms; Banking Ombudsman Scheme; Technology driven developments; Ethics and Corporate Governance in Banks.

### Suggested Readings

1. Gordon and Natarajan – Banking Theory Law and Practice, Himalaya Publishing House.
2. Tannan, M.L- Banking Law and Practice in India, Lexis Nexis
3. Maheshwari, S.N. - Banking Law and Practice, Kalyani Publishers
4. Sukhvinder Mishra- Banking Law and Practice, S. Chand.



## BCOM 504: INCOME TAX - I

External Marks:  
Internal Marks:  
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **THREE** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Basic concepts of Income Tax: Assessee, Person; Income; Agricultural income; Previous year; Assessment year; Gross total income; Total income; Advance Tax; Tax deducted at source; Distinction between Capital and Revenue Receipts and Expenditure.

#### UNIT-II

Residential Status & Basis of Charge; Scope of Total Income; Tax Rates; income which does not form part of total income; Tax Management: Tax evasion, Avoidance and Tax planning.

#### UNIT-III

Computation of Income under Various Heads: Income from Salary; Income from House Property; Profit and Gains of Business or Profession; Capital Gains; Income from Other Sources.

#### UNIT-IV

Clubbing provisions and Set Off and Carry Forward of Losses; Deductions from Gross Total Income: Deductions in respect of certain payments; Specific deductions in respect of certain income; Rebates and Reliefs.

### Suggested Readings

1. Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
2. Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
3. Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
4. Singhanian V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

## BCOM 505: BUSINESS ETHICS

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Business Ethics: Meaning, Nature and Growing Significance of Ethics in Business, Ethical Principles in Business and Management, Theories of Business Ethics, Ethical Issues in Business.

#### UNIT-II

Ethics in various functional areas of Business: Ethics in Finance, Ethics in HRM, Ethics in Marketing, Ethics in Production and Operation Management, Ethics in Global Business, Ethics in IT.

#### UNIT-III

Ethical Decision-making, Ethical Dilemmas in Organization, Whistle Blowing, Social Responsibility of Business and Corporate Governance, Corporate Social Responsibility under Companies Act 2013.

#### UNIT-IV

Intellectual Property Rights: Patents, Copy-Rights, Trade Marks and Business Ethics, Ethical Value System.

### Suggested Readings

1. Manuel G. Velasquez, Business Ethics, Pearson Prentice Hall.
2. Kaushal, S.L., Business Ethics: Concepts, Crisis and Solutions, Deep and Deep Publications Pvt. Ltd.
3. Rinku, Sanjeev and Khanna, P., Ethics and Values in Business Management, Ane Books Pvt. Ltd.
4. Neeru Vasisht and Namita Rajput. Governance ethics and social responsibility of business. Taxmann Publications Private Limited.

## BCOM 506(i): SUPPLY CHAIN MANAGEMENT

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper  
questi

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Introduction to Logistics Management: Role, Scope and Evolution of Logistics Management, Operational Objectives of Logistics and its relation to Supply Chain Management. Concept of Customer Service: Components of Customer Service, Customer Service Cost, Customer Service Measurement.

#### UNIT-II

Transportation Decisions: Role of Transportation in Logistics, Elements of Transportation Cost, Selection of Transportation Mode. Inventory Management: Role of Inventory Management in Logistics, Elements of Inventory Costs, Decision Areas of Inventory Management, Techniques of Inventory Control, Economic Order Quantity Under Conditions of Certainty and Uncertainty.

#### UNIT-III

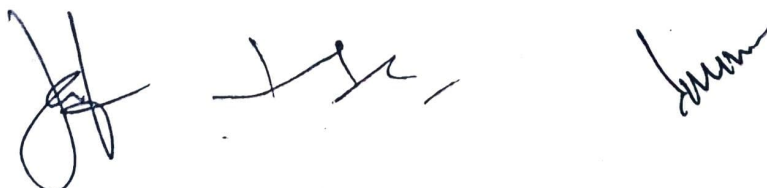
Concept of Warehousing: Role and Types of Warehouses, Warehouse Functions, Information and Order Processing: Role of Information System in Logistics Management; Order Processing: Nature and Concept, Functions of Order Processing; Elements of Ordering cost.

#### UNIT-IV

Supply Chain Management: Nature and Concept, Importance of Supply Chain, Value Chain. Components of Supply Chain, Understanding the Supply Chain Management - Participants in Supply Chain, Role of a Manager in Supply Chain.

### Suggested Readings

1. Chopra, S and Meindl, P, Supply Chain Management- Strategy, Planning and Operation, Pearson Education.
2. Simchi-Levi, D et al., Designing and Managing the Supply Chain, The McGraw Hill Companies
3. Sharma, S, Supply Chain Management-Concepts, Practices and Implementation, Oxford University Press.
4. Handfield R.B. & Nachols, Jr. E. L., Introduction to Supply Chain Management, Prentice Hall.



Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-1

Public Finance; Meaning, nature, scope and importance of public finance; Public Finance versus Private Finance; Introduction to Indian public financial system- Government financial system; Market Failure; Public Goods and Private Goods.

#### UNIT-II

Fiscal policy and financial administration in public sector units; types of fiscal policy; expansionary, contractionary and neutral fiscal policy; Financial autonomy and accountability of public sector units.

#### UNIT-III

Public Expenditure: Meaning and Classification. Public Debt: Meaning and Types. Principles of Public Debt Management. Deficit financing and deficit budget; Effects of public expenditure on production and distribution in India.

#### UNIT-IV

Public finance in India: sources of revenue of central and state Govt.; Role of Taxation; Merits and Demerits of Direct and Indirect Tax Policy; Features of Good Tax System; Incidence and Shifting of Taxation; financial relation between central and state.

### Suggested Readings

1. Musgrave, R.A., and P.B.Musgrave, Public Finance in Theory and Practice, Tata McGraw Hill.
2. Bhatia, H.L., Public Finance, Vikas Publishing House.
3. Tayagi, B.P., Public Finance, S.Chand & Co.

## BCOM 506(iii): HUMAN RESOURCE DEVELOPMENT

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Human Resource Development (HRD): Meaning, scope and importance, objectives of human resource development, HRD functions, Roles and Competencies of HRD professional, HRD process, Challenges in HRD.

#### UNIT-II

HRD Framework: Evaluating HRD Need, Prerequisites for developing an effective HRD Program, HRD Program Implementation, Appraising HRD Program Implementation. HRD Climate and Culture.

#### UNIT-III

HRD Interventions: Performance Appraisal, Potential Appraisal, Feedback and Performance Coaching, Training, Career Planning, QD or Systems Development, Rewards, Employee Welfare and Quality of Work Life.

#### UNIT-IV

Staffing for HRD: Roles of HR Developer; Physical and Financial Resources for HRD; HR Accounting; HRD Audit, Strategic HRD, Contemporary issues in HRD in Indian Perspective

### Suggested Readings

1. Desimone, Werner, Human Resource Development, Cengage Learning.
2. Halder, U. K., Human Resource Development, Oxford Publications
3. Wilson, J.P., Human Resource Development, Kogan page.
4. Rao, T.V., Human Resource Development, Experiences, Interventions, Strategies, Sage Publications.

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Concept of Sales and Sales Management. Sales vs marketing. Modern Roles and Required Skills for Sales Managers.

#### UNIT-II

Sales Planning: Importance, approaches and process of sales planning. Sales Organization: Purpose and structures. Determining size of sales force.

#### UNIT-III

Territory Management: Need, procedure for setting up sales territories; Time management; Routing. Sales Quotas: Purpose, types of quotas, administration of sales quotas.

#### UNIT-IV

Managing the Sales-force: Recruitment, selection, training, and compensation. Evaluating sales force performance. Ethical issues in sales management.

### Suggested Readings

1. Panda, T. K., Sahadev, S., Sales And Distribution Management, Oxford Publishing, India
2. Still, Cundiff, Govoni, Sales Management: Decisions, Strategies & Case, - Prentice Hall, India.
3. Anderson R, Professional Sales Management, Englewood Cliff, New Jersey, Prentice Hall, India.
4. Spiro, Rosann L., Gregory A. Rich, and William J. Stanton, Management of a Sales Force, McGraw-Hill Irwin, Boston.

# BCOM 602: FINANCIAL SERVICES

External Marks: 70  
Internal Marks: 30  
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

## Course Contents

### UNIT-I

Financial services: Concept and nature. Indian Financial system- structure and functions; An overview of Financial markets in India; Money market and capital market- instruments, participants and segments.

### UNIT-II

Merchant banking: Meaning, functions and Regulatory framework; Mutual Funds; Insurance; Micro Finance Institutions.

### UNIT-III



Fund-based Financial Services: Leasing and hire-purchase, Consumer and housing finance; Venture capital finance; Factoring services, Securitization.

### UNIT-IV

Fee-based Financial Services: Stock Broking, Custodial services, Portfolio management service, Wealth management service. Credit rating.

## Suggested Readings

1. MY Khan – Indian Financial System, Tata Mc Graw Hill.
2. R. Shanmugham – Financial services, Wiley.
3. Bharti V. Pathak- Indian Financial System: Market, Institutions and Services, Pearson Education.
4. H. R Machiraju- Indian Financial System, Vikas Publishing House Pvt Ltd.



Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Indian Constitution- Evolution, Introduction, Features, Amendments, Significant Provisions and Basic Structure; Functions and Responsibilities of the Union and States, Issues and Challenges relating to the Federal Structure.

#### UNIT-II

Parliament and State Legislatures-Structure, Functioning, Powers & Privileges and Issues; Appointment to various Constitutional Posts, Powers, Functions and Responsibilities of various Constitutional Bodies; Structure, Organization and Functioning of the Executive and the Judiciary Ministries and Departments of the Government.

#### UNIT-III

Statutory, Regulatory and various Quasi-Judicial Bodies; Development Processes and the Development Industry; The Role of NGOs, SHGs, Various Groups and Associations, Donors, Charities, Institutional and other Stakeholders.

#### UNIT-IV

Important Aspects of Governance, Transparency and Accountability; E-Governance- Applications, Models, Successes, Limitations, and Potential; Citizens Charters, Transparency & Accountability; Role of Civil Services in a Democracy.

### Suggested Readings

1. M. Laxmikanth. Indian Polity, Tata McGraw Hill, New Delhi.
2. Subhash C. Kashyap. Our Constitution, National Book Trust.
3. M. Laxmikanth, Governance in India, Tata McGraw-Hill.
4. M.Karthikeyan .Governance in India, Pearson Education India.

## BCOM 604: INCOME TAX - II

External Marks:  
Internal Marks:  
Time: 3 Hour

Note: Paper setter  
question

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

**Important:** The Examiner will set at least **TWO** numerical questions in the question paper.

### Course Contents

#### UNIT-I

Computation of Total Income and Tax Liability of various entities: Individual; Hindu Undivided Family; Alternate Minimum Tax (AMT); Partnership Firm / LLP

#### UNIT-II

Classification and Tax Incidence on Companies: Computation of taxable income and tax liability of Company; Minimum Alternate Tax (MAT).

#### UNIT-III

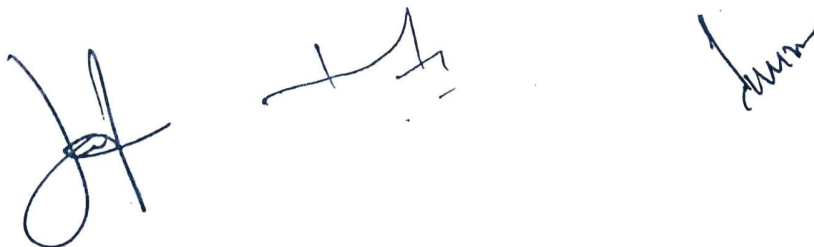
Procedural Compliance: Permanent Account Number , Tax Collection Account Number; Tax Deduction at Source & Tax Collection at Source; Advance Tax & Self Assessment Tax; Income tax authorities and their powers; different types of returns; Procedure of filing e-return and revised return.

#### UNIT-IV

Recovery of Tax, Refunds; Assessment, Appeals & Revision: Procedure for assessment, Types of Assessment, Appeals, Revisions, Search, Seizure, Penalty and Offences.

### Suggested Readings:

1. Gaur 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, Sahitya Bhawan Publications, Agra.
4. Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.



## BCOM 606(i): DIGITAL MARKETING

External Marks: 70  
Internal Marks: 30  
Time: 3Hours

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Introduction to digital marketing, advantages of digital medium over other media, Impact of internet on consumer buying behaviour.

#### UNIT-II

Domain names and types. Website hosting and types. Understanding basics of web analytics.

#### UNIT-III

Search Engine Optimization (SEO): Introduction to SEO; understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimization.

Basics of Search Engine Marketing (SEM)

#### UNIT-IV

Content marketing; Affiliate marketing; Email marketing; Mobile marketing. Ethical and Legal Issues in the field of digital marketing.

### Suggested Readings

1. Parkin Godfrey, Digital Marketing: Strategies for Online Success, New Holland Publishers.
2. Charlesworth A., Internet Marketing: A Practical Approach, BH Publications.
3. Chaffey Dave, Internet Marketing: Strategy, Implementation and Practice, Pearson Education.

## BCOM 606(ii): INVESTMENT MANAGEMENT

External Marks: 70

Internal Marks: 30

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Investment Management: Meaning, Nature and Importance of Investment Management, Investment Process, Speculations v/s Investment, Gambling v/s Investment, Investment Objectives, Concept of Return and Risk: Calculation, Tradeoff between Return and Risk.

#### UNIT-II

Investment Avenues: Post Office Small Saving Schemes, Bank Deposits, Insurance Schemes, Company Bonds & Deposits, Mutual Fund Schemes, Real Estate, Other Investment Avenues.

#### UNIT-III

Financial Markets: Meaning and Functions, Capital Market, Money Market, New Issue Market, Secondary Market, SEBI and its Regulations.

#### UNIT-IV

Security Analysis: Meaning and objectives. Fundamental Analysis: Economy Analysis, Industry Analysis and Company Analysis.

### Suggested Readings

1. Sharpe, William F., Investment. New Delhi, Prentice Hall of India.
2. Alexander, Gordon J. and Bailey, Jeffery V., Investment Analysis and Portfolio Management, Dryden Press, Thomson Learning, Bombay.
3. Avadhani, V. A., Investment and Securities Market in India, Himalaya Publishing House.
4. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill

**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of seven short types questions carrying two (2) marks each are compulsory and will cover the entire syllabus. In addition, eight more questions will be set comprising two questions from each unit. The students shall be required to attempt five questions in all selecting one question from each unit in addition to the compulsory Question No. 1. All questions shall carry equal marks.

### Course Contents

#### UNIT-I

Training and Development: Concept, need and Importance. Training and learning: Meaning and relationship between training and learning, learning process and curve, HRD and Training and Development. Training Manager: Role, responsibilities and challenges.

#### UNIT-II

Process of Training and Development: Training Need Assessment. Advantages and disadvantages of basic need assessment techniques, Developing Objectives for Training Program, Designing Effective Training Program.

#### UNIT-III

Training and Development Program Implementation: Methods of Training, Technological advancement in Training, Effective tools and aids for training, Developing a supportive training climate.

#### UNIT-IV

Evaluation of Training and Development: Need, criterion and problems in evaluation, Process and methods of evaluation. Transfer of training and training effectiveness. Strategic Training. Emerging issues in Training and development.

### Suggested Readings

1. Prior John, Handbook of Training and Development Jaico, Publishing House, Bombay.
2. Donald F. Michalak and Edwin G. Yager, Making the Training Process Work, Harper and Row, New York.
3. Noe, R. A., Employee Training and Development, McGraw Hill
4. Blanchard, P. N., Thacker, J.W. and Ram, V.A., Effective Training: Systems, Strategies and Practices, Allyn and Bacon

