

B. Com. (GENERAL): Three- Year (6 Semester)

Paper code	Course Structure		Full Marks Theo +Practical	Pass Marks
Semester I				
311	Business Communication (Language- English/Hindi/MIL)	Foundation Course- Compulsory	40+10	20
312	Financial Accounting I	Core Discipline	80+20	40
313	Business Law	Core Discipline	80+20	40
314	Applied Money and Banking	Elective- course- Inter- disciplinary	80+20	40
OR				
	Fundamental of Computer			
Semester II				
321	Environmental Studies	Foundation Course- Compulsory	40+10	20
322	Business Organization and Administration	Core Discipline	80+20	40
323	Financial Accounting II	Core Discipline	80+20	40
324	Indian Economy and Infrastructure Development	Elective- course- Inter- disciplinary	80+20	40
Semester III				
331	Human Resource Management	Core Discipline	80+20	40
332	Corporate Accounting I	Core Discipline	80+20	40
333	Business Economics	Elective- course- Inter- disciplinary	80+20	40
OR				
	Business Mathematics			
334	Constitution of India and Human Rights	Foundation Course- Skill Based	40+10	20
Semester IV				
341	Business Statistics	Core Discipline	80+20	40
342	Business Management	Core Discipline	80+20	40
343	Computer Application In Business and Tally	Elective- course- Inter- disciplinary	80+20	40
OR				
	Principle of Insurance			
344	Entrepreneurship	Foundation Course- Skill Based	40+10	20
Semester V				

351	Cost and Management Accounting I	Core Discipline	80+20	40
352	Auditing	Core Discipline	80+20	40
353	Advertising and Sales Promotion OR Principles of Marketing	Core Discipline	80+20	40
Semester VI				
361	Cost and Management Accounting II	Core Discipline	80+20	40
362	Fundamental of Investment		80+20	
363	Consumer Affairs and Customer Care	Elective Core-Discipline	80+20	40
364	Project Work		40+10	20

B.Com (GEN.) CBCS

B.Com. (GEN.): Semester – I
Paper code- 311:AECC(HINDI/ENGLISH)
Marks (External 40 : Internal 10)

Duration: 3 hrs

Lectures:30

B.Com. (GEN.): Semester – I
Paper code- 312:FINANCIAL ACCOUNTING I

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures:65

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

CONTENTS

Unit 1. (a) Theoretical Framework 5 Lectures

- i.** The nature of financial accounting principles-Basic concepts and conventions.
- ii.** Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS) :- Need and procedures.

(b) Accounting Process 15 Lectures

To record business transactions- journal entries, Sub division of Journal, ledger accounts, Trial balance, Rectification of errors and Bank reconciliation statement.

Unit 2. 10Lectures

- i.** Capital and revenue expenditures and receipts: general introduction only.
- ii.** Preparation of Accounting for Not for Profit Organization (NPO).

Unit 3. 20Lectures

- i.** Accounting for hire Purchase system including default in payment,
- ii.** Installment Payment System.
- iii.** Royalty accounting Including Sub lease.

Unit 4. Accounting for Dissolution of the Partnership Firm 15 Lectures

Accounting of Dissolution of the Partnership Firm including Insolvency of partners, Sale to a limited company and Piecemeal distribution Method for dissolution Accounting.

Note:

- 1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.**
- 2. Theory Exam shall carry 80 marks**

Suggested Readings:

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text and Cases*.McGraw – Hill Education.
2. Horngren ,*Introduction to Financial Accounting* ,Pearson Education.
3. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs,New Delhi.

4. Shukla ,M.C., T.S.Grewal and S.C. Gupta.*AdvancedAccounts.Vol. – I.S.Chand&Co.,New Delhi.*
5. Maheshwari ,S.N and S.K.Maheshwari .*Financial Accounting.*Vikas Publishing House,New Delhi.
6. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I .* Taxman Applied Services,New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting ,International Book House*
8. *Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.*
9. *Tulsian ,P.C Financial Accounting,*PearsonEducation
10. Jain ,S.P and K.L .Narang .*Financial Accounting,*Kalyani Publishers ,New Delhi.
11. Gupta,Nirmal.*FinancialAccounting.*SahityaBhawan ,Agra.
12. *Compendium of Statements and Standards of Accounting .* The Institute of Chartered Accountants of India,New Delhi
13. Shukla, S.M, *Financial Accounting- ShahityaBhavan Publications.* (Hindi and English)
14. Dr. S.K.Singh, *Financial Accounting,* SBPD Publications.(Hindi and English)
15. Arun Kumar, *Financial Accounting,* New Central Book Agency (P) Ltd..

Note :- Latest edition of the text books should be used.

B.Com. (GEN.): Semester – I
Paper code- 313: BUSINESS LAW

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures:65

Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law

Contents:

Unit I: The Indian Contract Act, 1872: Principle of Law of contract **13 Lectures**

- a) Contract – meaning ,characteristics and kinds
- b) Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract- mode of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi –contracts

Unit II: The Indian Contract Act, 1872: Specific Contract **13 Lectures**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit III: The Sale of Goods Act, 1930 **13 Lectures**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
- f) Doctrine of Caveat Emptor

Unit IV:Partnership Laws **13 Lectures**

The Partnership Act,1932

- a. Nature and Characteristics of Partnership
- b. Registration of Firms
- c. Types of Partners
- d. Rights and duties of Partners
- e. Implied Authority of a Partner
- f. Mode of Dissolution of Partnerships

Unit V: The Negotiable Instruments Act 1881 **13 Lectures**

- a) Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation :Types of Endorsements.
- d) Crossing of Cheque

e) e) Bouncing of cheque

Suggested Readings:

1. Kuchhal, M.C and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chandha, P.R., *Business Law*, Galgotia Publishing Company, New Delhi
5. Aggarwal S.K. *Business Law*, Galgotia Publishers Company, New Delhi
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House

7. Ravindra Kumar, *Legal Aspects of Business*, Cengage Learning
8. Shukla, M.C, *Business Law*, Shahitya Bhawan Publication (Hindi + English)
9. G.C Varshney, *Business Law*, Shahitya Bhawan Publication
10. Kapoor, N.D, *Business Law*, Sultan Chand Publication.
11. Dr. Singh and Tiwary, *Business Law*, SBPD Publications. (Hindi+English)

Note :- Latest edition of the text books should be used.

Paper code- 314: APPLIED MONEY AND BANKING

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Objectives:-The course aims at providing the student with knowledge of basic concepts.

Unit I

5 Lectures

Money: Evolution of Money, Meaning, Definition, Functions of Money, Forms of Money

Significance of Money.

Unit II

20 Lectures

Changes in the value of Money and its measurements: Inflation, Deflation, Reflation Quantity theory of Money. Index Number, Monetary Policy, Indian Money Market

Unit III

15 Lectures

Monetary Standards, Gresham's Law, Paper standard, Principles of Note Issue, Gold Standard, Causes of fail our of Gold Standard.

Unit IV

15 Lectures

Banking Growth, Definitions and Functions, Banking System in India- Classification and Organization,

Nationalization, Social Control of Banks and Indian Banking Legislation.

Unit V

10 Lectures

RBI, Privatization of Banks, Reforms in the Banking Sector in India and Narshimham Committee Reports.

Suggested Readings:

1. Dr. G.C. Singhai, Money and Banking, Shahitya Bhawan Publications (Hindi)
2. Dr. Harishchand Sharma, Money and Banking, SBPD Publications, (Hindi)
3. Dr. B.C. Sinha, Money and Banking, SBPD Publications (Hindi)
4. Dr. Sharma and Sharma, Money and Banking, SBPD Publications (Hindi)
5. Sundaram and Varshney, Banking Law and Practice, Sultan Chand & Sons
6. Dr. Suman, Money and Banking (Hindi)
7. Sethi, Money and Banking 7 International Trade, S. Chand (Hindi+ English)
8. Sayers, an Outline of Banking
9. Crothers, an Outline of Money
10. Sridhar Pandey, Money and Banking.

11. Dr. S. K. Singh and Dr. Madhulika Singh, Applied Money and Banking, Shahitya Bhawan Publications Agra.

12. Satish Kumar Saha, Applied Money and Banking, SBPD Publications Agra.

OR

Paper code- 314: FUNDEAMENTAL OF COMPUTER

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Unit I:

Introduction- History of computer, Meaning, Definitions, Functions, and Uses of Computer.

Unit II:

Computer Device- The Hardware, Output Unit, Central Processing Unit, Memory Unit/Storage Device.

Unit III:

MS- WORD- Introduction, Document Formatting, Text Formatting, Paragraph Formatting, Creating Tables, Mail- Merge and Editing and Shortcut Keys.

Unit IV:

MS-Excel- Introduction, Working with Workbook, Entering and Editing data, Modifying Worksheet, Formatting Worksheet and Tables, Function in Excel and Shortcut Keys.

Unit V:

MS - PowerPoint - Introduction, Working with (a) Presentation, (b) Slides, Formatting (a) Text, (b) Paragraph, Drawing and working with Object, Printing Presentation, Organisation Chart, Animation and Slide Transitions and Shortcut Keys.

Suggested Reading:

Bangia. Ramesh, Learning MS OFFICE 2007, Khanna Book Publishing Co. Pvt. Ltd.

Russel A. Stultz, Learn Microsoft Office, BPB Publications New Delhi.

Arcade Computer Academy- MS-Office, www.arcadecoputer.com

Stephen N. Nelson, OFFICE- 2000 Complete Reference

Arcade Computer Academy- Operating System, www.arcadecoputer.com

B.Ram, Computer Fundamentals, New Age Publications, New Delhi.

V. Rajaraman, Computer Fundamentals, PHI New Delhi.

Semester – II

Paper code- 321:EVS

Duration: 3 hrs

Marks (External 40 : Internal 10)

Lectures:30

Paper code- 322: BUSINESS ORGANISATION AND ADMINISTRATION

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures:65

UNIT-I:

Introduction: Concept, Features and Objectives of Business. Scope of Business- Meaning and Types of Industry; Meaning, Elements and Functions of Commerce. Functional Areas of Business. Concept of Business Organisation.

UNIT-II:

Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisations and their relative Merits and Demerits. Impact of Globalisation on Business Organisations. Problems of Business Organisations in India.

UNIT-III:

Plant Location, Layout and Size: Factors Affecting Plant Location. Weber's and Sargent Florence's Theories of Location. Plant Layout–Concept, Objectives, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit–Criteria for Measuring the Size and Factors Affecting the Size of Business Unit. Optimum Size–Concept and Various factor influencing the Optima size of Business Units. . Economies and Diseconomies of Large Size.

UNIT-IV:

Business Combination and Rationalisation: Concept, Causes and Effects of Business Combination. Types and Forms of Business Combination. Rationalisation–Meaning, Objectives and Principles, Advantages and Criticism of Rationalisation. Rationalisation vs. Scientific Management.

UNIT-V:

Sources of Business Finance: Sources of Long Term, Medium Term and Short Term Business Finance. Stock Exchanges–Meaning, Functions of Stock Exchanges, Produce Exchange–Meaning and Functions. Wage Payment System: - Characteristics of Good Wage payment System, Time Wage, Piece Wage, & incentive Wage Payment System i. e. Taylor, Hal say, Rowan, Gantt, and Emerson.

Suggested Readings:

R.K. Sharma, and K.Sashi Gupta, Business Organisation, Kalyani publishers, Kolkata.
F.C. Sharma, Business organisation, SBPD Publications, Agra.
M.C. Shukla, Business Organisation, S. Chand Publications New Delhi .
Y.P.Verma, Business Organisation, Shahitya Bhawan Publications, Agra.
M.Motihar, Business Organisation, Virinda Publications Pvt. Ltd Delhi.

Paper code- 323: FINANCIAL ACCOUNTING- II

Duration: 3 hrs.

Marks (External 80: Internal 20)

Lectures:65

Objectives:-The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impact skills for recording various kinds of business transactions.

Unit.I

15 Lectures

- i. Inland Branch Accounting:** Meaning, Objectives, Types of Branches, Accounting records of Branches in the books of Head Office- debtors method, final account method & stock and debtors method, Wholesale Branch accounting. Independent branches: concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.
- ii. Departmental Accounting:** Concept, Advantages, Difference between Branches and Departments, Allocation of Expense and unallocated expenses, Inter departmental transactions, Valuation of unsold stock. Accounting treatment with a) Final account method and b) Statement form method.

Unit.II

15 Lectures

- I. Consignment Accounting:** Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock.
- II. Joint venture Accounting:** Joint Venture- Meaning, definitions, characteristics, advantages, differences it with consignment and partnership. Accounting treatment- A) when only one co-venture maintains books of accounts, B) when all co-venture maintain books of accounts, C) when joint bank account is maintains, D) when memorandum of joint venture account prepared.

Unit.III

12 Lectures

Depreciation: The nature of depreciation .The accounting concept of depreciation .factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; disposal of depreciable assets – change of method .Salient features of Accounting Standard (AS): 6 (ICAI).

Unit.IV

23 Lectures

- I. Insolvency Accounting.** Meaning of Insolvency, Insolvency Laws and their Rules, Comparative study of P.T.A. and P.I.A, difference between Balance Sheet and Statement of Affairs & Profit and Loss account and Deficiency Account, Insolvency accounting as per P.T.A and P.I.A rule including Omission of items from records.
- II.Accounting From Incomplete records:** Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting including Conversion of Single entry System into Double Entry System.

Note:

- 3. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.**
- 4. Theory Exam shall carry 80 marks**

Suggested Readings:

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text and Cases*.McGraw – Hill Education.
2. Horngren ,*Introduction to Financial Accounting* ,Pearson Education.
3. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs,New Delhi.
4. Shukla ,M.C., T.S.Grewal and S.C. Gupta.*AdvancedAccounts.Vol. – I*.S.Chand&Co.,New Delhi.
5. Maheshwari ,S.N and S.K.Maheshwari .*Financial Accounting*.Vikas Publishing House,New Delhi.
6. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services,New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting* ,*International Book House*
8. Goldwin ,Alderman and Sanyal , *Financial Accounting*,*CengageLearning*,*Tulsian* ,*P.C Financial Accounting*,Pearson Education
9. Jain ,S.P and K.L .Narang .*Financial Accounting*,Kalyani Publishers ,New Delhi.
10. Gupta,Nirmal.*FinancialAccounting*.SahityaBhawan ,Agra.
11. Compendium of Statements and Standards of Accounting . The Institute of Chartered Accountants of India,New Delhi.
12. Shukla, S.M, *Financial Accounting- ShahityaBhavan Publications*. (Hindi+English)
13. Dr.S.K.Singh, *Financial Accounting*, SBPD Pulications.(Hindi+English)

Note :- Latest edition of the text books should be used.

Paper code-324: INDIAN ECONOMY AND INFRASTRUCTURE DEVELOPMENT

Duration: 3 hrs.

Marks (External 80: Internal 20)

Lectures:65

Unit 1.

Basic Issues in Economic Development:

Lecture: 08

Concept and Measures, of Development and underdevelopment; Human Development.

Unit II.

Basic features of the Indian Economy at Independence:

Lecture: 08

Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit III.

Policy Regimes:-

Lecture: 08

- a) The evaluation of planning and import substituting industrialization.
- b) Economic reform and liberalization.

Unit IV.

Growth, Development and Structural Change:

Lecture: 21

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) Detailed study of Road, Rail, Waterways and Air transportation.

Unit V.

Sectoral Trends and Issues:

Lecture: 20

- a) Agriculture : Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution ; Factors influencing productivity and growth's role of technology and institutions; price policy ,the public distribution system and food security.
- b) Major Industries – Iron and Steel, Cement, Sugar, Jute and Cotton.

Readings:

1. Mishra and Puri, *Indian Economics*, Himalaya Publishing House.
2. GauravDutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
3. Deepashree, “ *Indian Economy, Performance and Policies*”, Scholar tech, New Delhi.
4. Bettelheim Charles, *India Independent*. Chapter 1, 2 & 3.
5. Bhagwati, J and Desai, P. *India: Planning for Industrialization*, OUP Ch 2.
6. Patnaik, Prabhat. *Some Indian debates on Planning*. T. J Byres (ed.). *The Indian Economy: Major debates since Independence*, OUP

7. Ahluwalia, Montek s. *State level Performance under Economic Reforms in India* in A. O Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago press.
8. Nagaraj, R. *Indian Economy since 1980: Vitrious Growth or Polarization?* Economic and Political weekly. Pp. 2831-39
9. Ray, S. K. *Land System and its reforms in India. Section II & III*, Indian Journal of Agriculture Economics. Vol. 51. Nos. 1 & 2
10. Visaria, Pravin. *Demographic aspects of Development: The Indian Experience. Indian Journal of Social Sciences. Vol. 6. No. 3.*
11. Dreze, Jean and Amartya Sen. *Economic Development of Social Opportunity*, Ch. 2. OUP.
12. Vaidyanathan, A. *India's Agricultural Development Policy. Economic and Political Weekly.*
13. Sawant, S. D. and C. V. Achuthan. *Agricultural Growth across Crops and regions: Emerging trends and Patters. Economic and Political weekly. Vol. 30 A2- A13*
14. Krishnaji, N. *Agricultural Price Policy: A survey with reference to Indian food Grain Economy, Economic and Political Weekly. Vol. 25 No. 26.*
15. Chaudhuri, Sudip. *Debates on Industrialization in T. J Byres (ed.) The Indian Economy: Major debates since Independence. OUP*
16. Chandra, Nirmal K. *Growth of Foreign capital and its Importance in Indian Manufacturing. Economic and Political Weekly. Vol 26. No. 11.*
17. Khanna. Sushil. *Financial Reforms and Industrial Sector in India. Economic and Political Weekly. Vol. 34 no. 45.*
18. Vaidyanathan, A. *Poverty and Development Policy. Economic and Political Weekly.*
19. Deaton, A and Jean Dreze, *Poverty and Inequality in India. Economic and Political Weekly.*
20. Planning Commission, *Task Force on Employment Opportunities. Ch. 1 & 2*
21. Uma Kapila (ed), "*Indian Economy since Independence*", relevant Articles
22. Dr V.C. Sinha and Anju Agrawal, *Indian Economy*, SBPD Publications Agra.

B.Com. (GEN.): Semester – III

Paper code-331: HUMAN RESOURCE MANAGEMENT

Duration: 3 hrs.

Marks (External 80: Internal 20)

Lectures: 65

Unit I: Human Resource Management: Concept and functions, Role, status and competencies of HR Manager, HR Policies, Evolution of HRM, Emerging Challenges of Human Resource Management; work force diversity, Empowerment, downsizing, VRS; HR information system **13 Lectures**

Unit II:

Acquisition of HR, Human Resource Planning, Quantitative and Qualitative dimensions; job analysis- job description and job specification, Recruitment- Concept and sources; Selection- Concept and process; test and interview; placement induction. **13 Lectures**

Unit III:

Training and Development; concept and importance, identifying Training and development needs; Designing training program me; Role specific and Competency, Management Development; Career Development. **13 Lectures**

Unit IV:

Performance Appraisal: nature and objectives; Modern techniques of performance appraisal, potential appraisal and employee counseling; job changes – transfers and promotions. Compensation: concept and policies, job evaluation; methods of wage payments and Incentive plans; fringe benefits; performance linked compensation. **13 Lectures**

Unit V:

Maintenance: employee health and safety, employee welfare, social security, Employer- Employee relations-an overview, grievance handling and redressal industrial disputes, causes and settlement machinery. **13 Lectures**

Suggested Readings:

1. Garry Dessler *A Framework for Human Resource Management*, Pearson
2. DeCenzo, D. A and S. P Robins, “*Personnel/Human Resource Management*” Prentice Hall of India, New Delhi
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Chhabra, T. N. *Essentials of Human Resource Management*. Sun India Publication, New Delhi
5. Ivancevich, John M. *Human Resource Management*, McGraw Hill.
6. Wreather and Davis. *Human Resource Management*. Pearson Education.
7. Robert, L. Mathis and John H. Jackson. *Human Resource Management*, Cengage Learning
8. Dr. C.B. Gupta, *Human Resource Management*, Sultan Chand & Sons
9. Dr. Gaurav Sankalp, *Human Resource Management*, Shahitya Bhawan Publications Agra (English)
10. Dr. Memoria and Kameshwer Pandit *Human Resource Management*, Shahitya Bhawan Publications Agra (Hindi)

Note :- Latest edition of the text books should be used.

Paper code-332: CORPORATE ACCOUNTING-I

Duration: 3 hrs.

Marks (External 80: Internal 20)

Lectures:65

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

Unit I.

Accounting for Share Capital & Debentures

15 Lectures

Issue, forfeiture and re-issue of forfeited shares – concept & process of book building .Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares.Issue and Redemption of Debentures.

Unit- II.

Final Accounts

6 Lectures

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit- III.

Valuation of Goodwill and Valuation of Shares

Concepts and calculation – simple problem only.

6 Lectures

Unit IV.

Amalgamation of Companies

12 Lectures

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit V.

Accounts of Holding Companies /Parents Companies

Preparation of consolidated balance sheet with one subsidiary company .Relevant provisions of Accounting Standard: 21 (ICAI)

12 Lectures

Suggested Readings:-

1. Monga ,J.R *Fundamentals of corporate Accounting* .Mayur Paper Backs,New Delhi .
2. Shukla ,M.C., T.S.Grewal, and S.C Gupta .*advanced Accounts .Vol – II* .S. Chand & Co., New Delhi.
3. Maheshwari,S.N and S.K .Maheshwari .*Corporate Accounting*.Vikash Publishing House,new Delhi.
4. Sehgal ,Ashok and Deepak Sehgal .*Corporate Accounting* .Taxman Publication,New Delhi.
5. Gupta ,Nirmal .*Corporate Accounting*.SahityaBhawan , Agra.
6. Jain,S.P and K.L . Narang .*Corporate Accounting* .KalyaniPublishers,New Delhi.

7. *Compendium of Statements and Standards of Accounting* .The Institute of Chartered Accounts of India,New Delhi.
8. Bhushan Kumar Goyal,*Fundamentals of corporate Accounting* .international Book House.
9. Dr. S.M Shukla, Corporate Accounting, ShahityaBhawan Publications.(Hindi + English)
10. Dr. S.K. Singh, Dr. L.B. Paliwar and S.K. Agrawal, Corporate Accounting, SBPD Publications.(Hindi + English)

Paper code-333: BUSINESS ECONOMICS

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Unit I.

Introduction to Business Economics, Nature, Scope and Importance. Microeconomics Scarcity and trade-offs, opportunity cost, thinking at the margin, economics and business decision making, price system as an economic mechanism, distinction between micro and macroeconomics.

Unit II.

Basics of Demand and Supply Concepts of demand and demand function, intuitive explanation of the law of demand in terms of S.E and I.E, supply and supply function, market equilibrium, elasticity and its applications, consumer's surplus and producer's surplus and efficiency of market equilibrium, changes in market equilibrium, interference with price mechanism : tariffs and quotas, taxes, subsidies, price control and price support.

Unit III.

Production and Cost Production as a value-added activity, production function, Law of variable proportions, production iso-quants Curve, production optimization, expansion path, returns to scale. Different concepts of short run and long run cost, private vs. social cost (with examples), the learning curve, economies of scope, economies 1 2 1 3 of scale in purchasing, in advertising and in R&D, cost reduction strategies.

Unit IV. Unit IV.

Concept of Cost and Revenue:

Perfectly Competitive Market Structures Concept of firms as a production unit, profit and cost concepts, goals of the firm. Structural characteristics of Perfect Competition - output decision in the short run and long run – short run supply curve- Industry Equilibrium. Monopoly; Deopoly; Oligopoly; Monopolistic Competition; & Discriminationg Monopoly.

Unit V: - Marginal Productivity Theory of Distribution. Recardian Theory of Rent; Quasi Theory of Rent; Modern Theory of Rent; Liquidity Preference Theory of Interest. Clark;s Dynamic Theory of Profit, Schumpeter's Innovation Theory of Profit

Suggested Readings :

1. Pindyck and Rubinfeld – 'Microeconomics', Pearson Education
2. Mankiw- 'Principles of Economics', Thompson
3. Thomas and Maurice, 'Managerial Economics', TMH
4. Keat & Young- 'Managerial Economics', PHI
5. Maddala and Miller, 'Microeconomics', TMH

6. Damodaran, Suma : ‘Managerial Economics’, OUP.
7. Dominic Salvatore: ‘Managerial Economics in a Global Economy’,
8. Dr. V.K.L.Srivastav and Dr. Anil Kumar Srivastav, Business Economics, Vayu Education of India New Delhi (Hindi)

OR

Paper code-333(A): BUSINESS MATHEMATICS

Duration: 3 hrs.

Marks (External 80: Internal 20)

Lectures: 65

Module 1 Algebra i) Arithmetic Progression (A.P.) t_n , S_n , Arithmetic Means, $2^3 \sum \sum \sum n$, Applied problems. ii) Geometric Progression (G.P.) t_n , S_n , Geometric Means, Infinite G.P., Applied problems. iii) Theory of Quadratic Equation Sum and product of roots, Nature of roots, Conjugate roots, Formation of quadratic equation, Common roots. iv) Logarithm General properties, Use of common logarithm. v) Permutation $n!$, nPr notations, Restricted permutations. vi) Combination) nCr notation, restricted combinations, Mixed problems on Permutation and Combination. vii) Binomial Theorem for Positive Integral Index Statement (proof not needed), General term, Term independent of x , term containing x^r , Middle term/terms, Properties of binomial coefficients. viii) Compound Interest and Immediate Annuity Depreciation, Amount and Present value, Deferred annuity, Perpetual annuity, Applied problems like sinking fund, loan repayment, scholarship, pension etc.

Module II

Matrix and Determinant Types of matrices, Transpose of a matrix, Symmetric and skew symmetric matrices, Addition, Subtraction and Multiplication of matrices of order $m \times n$ ($m, n \leq 3$), Determinant of a square matrix up to third order, Properties of determinant (simple problems), Inverse of a matrix, Solution of a system of simultaneous equations in 2 and 3 unknowns using Cramer’s rule and Martin’s rule.

Module III

Pricing under Monopoly, Perfect Competition, and Duopoly, Elasticity, Application of Partial Derivatives, Young Theorem, Integration and its Application, Consumers Surplus.

Suggested Reading :

1. Basic Mathematics – J. Chakrabarti ; Day Book Concern.
2. Business Mathematics — G. Zameeruddin, V. K. Khanna, S. K. Bhambri.
3. Business Mathematics and Statistics — Dr. S. N. De.

B.Com. (GEN.): Semester – III
Paper code- 334: CONSTITUTION OF INDIA AND HUMAN RIGHTS

Duration: 3 hrs.

Marks: 50

Lectures: 30

B.Com. (GEN.): Semester – IV
Paper code- 341: BUSINESS STATISTICS

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Objective: The objective of this course is to familiarize students with the basic statistical tools to summarize and analyze quantitative information for decision making.

Expected Learning Outcomes: The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student will develop competence to use computer for statistical calculations especially for comparatively large- sizes problems.

Unit I:

(15 Lectures)

Statistical Data and Descriptive Statistics

- 1.1. Nature and classification of data: univariate, bivariate and multivariate data; time- series and cross- sectional data.
- 1.2. Measures of central tendency
 - a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
 - b) Positional Averages: Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- 1.3. Measures of variations: absolute and relative.
Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.
- 1.4. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.

Unit II:

(14 Lectures)

Probability and Probability Distribution

- 2.1. Theory of Probability, Approaches to the calculation of probability.
- 2.2. Calculation of event probabilities. Addition and multiplication laws of probability (proof not required)
- 2.3. Conditional probability and Bayes' Theorem (proof not required)
- 2.4. Expectation and variance of a random variable.

Unit III:

(10 Lectures) Simple

Correlation and Regression Analysis

3.1. Correlation Analysis: Meaning of correlation, simple, multiple and partial, linear and non-linear, Pearson's coefficient of correlation; Calculation and properties (proofs not required), Rank Correlation.

3.2. Regression Analysis. Principles of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients.

Unit IV:

(10 Lectures)

Index Number

4.1. Meaning and uses of Index numbers, Constructions of Index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives- simple and weighted.

4.2. Tests of adequacy of Index numbers, Base shifting, Problems in the construction of index number.

4.3. Construction of consumer price indices.

Unit V: Quantitative Techniques: Linear Programming: Formulation Graphical & Simplex Method; Dual Simplex Method; Game Theory; Transportation Problem

(10 Lectures)

Time Series Analysis

5.1. Components of time series, Additive and multiplicative models.

5.2. Trend analysis. Fitting of trend line using principles of least square- linear, second degree parabola and exponential. Conversion of annual linear equation to quarterly/monthly basis and vice-versa; Moving averages.

5.3. Seasonal Variations: Calculation of seasonal indices using simple averages, Ratio-to-trend, and Ratio-to-moving averages methods, Uses of Seasonal Indices.

The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression coefficients.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui, *Statistics for Management*, 7th edition, Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*, McGraw Hill.
4. Vohra N. D, *Business Statistics*, McGraw Hill.
5. Spiegel M. D, *Theory and Problems of Statistics*, Schaum's outlines Series. McGraw Hill.Publishing Co.
6. Gupta, S.P and Archana Gupta, *Statistical Methods*, Sultan Chand and Sons, New Delhi.
7. Gupta, S.C, *Fundamentals of Statistics*, Himalaya Publishing House.
8. Anderson Sweeney and William, *Statistics for students of Economics and Business*, Cengage Learning.
9. Thukral J. K, *Business Statistics*.
10. S.M.Shukla&S.P.Sahai, *Business Statistics*, ShahityaBhawan Publications.(Hindi+English)
11. R.N.S.Pillai&Bhagwathi, *Statistics*, S.Chand&Co.Ltd.
12. D.N. Elehaunce,*Statistics(Hindi+English)*

Note :- Latest edition of the text books should be used.

Paper code-342: BUSINESS MANAGEMENT

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit I: Introduction

Lectures: 13

- 1.1 Concept : Need for Study ,Managerial Functions – An overview; Coordination – Essence of Manager ship
- 1.2 Evolution of Management Thought ,Classical Approach – Taylor ,Fayol, Neo Classical and Human Relations Approach – Mayo ,Hawthorne Experiments, Behavioral Approach, Contingency Approach- Lawrence & Lorsch, MBO – Peter F. Drucker ,Re –engineering- Hammer and Champ, Michael Porter – Five –force analysis, Three GENERIC strategies and value chain analysis, Senge’s Learning Organization ,Fortune at the Bottom of Pyramid- C.K. Prahalad.

Unit II : Planning

Lectures: 13

- 2.1 Types of Plan - an overview to highlight the differences
- 2.2 Strategic planning – Concept, process, Importance and limitations
- 2.3 Environmental Analysis and diagnosis (Internal and external environment)- Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP ,BCG Matrix, Competitor Analysis),Business environment ; Concept and Components
- 2.4 Decision – making –concept, importance; Committee and Group Decision – making, Process, perfect rationality and bounded rationality, techniques (qualitative and quantitative ,MIS,DSS)

Unit III: Organizing

Lectures: 13

- 3.1 Concept
- 3.2 Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation
- 3.3 Formal and Informal Structure
- 3.4 Principle of Organizing.

Unit IV: Staffing and Leading

Lectures: 13

- 4.1 Concept of staffing, An Overview of staffing
- 4.2 Motivation- Concept ,Importance, extrinsic and intrinsic motivation; Major Motivation theories- Maslow’s need Hierarchy theory; Hertzberg’s Two – factor theory.
- 4.3 Leadership- Concept, Importance, Theories of Leadership (Likert's scale theory, Blake and Mouten’s Grid theory). Transactional, leadership, Transformational Leadership, Transforming Leadership.

- 4.4 Communication- Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit V: Control

- 5.1 Concept ,Process ,Limitation, Principles of Effective Control ,Major Techniques of control – Ratio Analysis (ROI),Budgetary Control, EVA,MVA,PERT/CPM.
- 5.2 Emerging issues in Management

Suggested Readings:

1. Harold koontz and Heinz Weihrich,*Essentials of Management*,PearsonEducation.
2. Stephen Robbins and M.Coulter ,*Management*,Pearson Education.
3. Stephen P Robbins ,David A Decenzo,Sanghmitra Bhattacharya and MadhushreeMandaAgarwal,*Fundamentals of Management,Essentials,Concepts and Applications*,Pearson Education.
4. Drucker Peter F, *Practice of Management*,_ Mercury Books,London
5. George Terry,*Principles of Management*,Richardd.Irwin
6. Newman Summer and Gilbert ,Manage and Gilbert ,*Management*,PHI
7. James H. Donnelly ,*Fundamentals of Management*,Perarson Education.
8. Chhabra , T.N *Essentials of Management* .Sun India.
9. Griffin ,*Management Principles and Application*,Cengage Learning
10. Robert Kreitner ,*Management Theory and Application*,Cengage Learning
11. Y.P.Verma,BusinessOrganisation management and Administration, S.Chad.(Hindi+English)
12. M.C.Shukla, Business Organisation and Management, ShahityaBhawanPublications(Hindi+English).

Paper code-344: COMPUTER APPLICATION IN BUSINESS AND TALLY

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Unit I:

Introduction: Computer Application in Business, Needs, Advantages and problems.

Unit II:

Spreadsheets and its Business Applications- Introduction, Creation of text file and spreadsheets, presentation of spreadsheets. Creating Spreadsheet in the areas of Loan and Lease statement, Ratio analysis, Payroll Statement, Depreciation Accounting.

Unit III:

Internet- Using internet, working with Web design programs, Graphic design and Desktop Publishing.

Unit IV:

Tally ERP 9- Basic Accounting, Introduction of Tally, Creation of a company, Accounts group, Inventory group, Units of measure, Price list, Payroll, Ledger creation, Trial balance, Final accounts, Close tally.

Suggested Readings:

1. Dr. Sandeep Srivastava and Dr. Mirza Shahab Shah, Computer Application in Business, SBPD Publications Agra.
2. Indiamart, Tally education Pvt.Ltd.Tally-9
3. A.K.Nandani and K.K.Nandani, Simple Tally, BPB Publications

Paper code-343: PRINCIPLE OF INSURANCE

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Unit I:

Introduction– A Brief Outline of Insurance Companies in India with Special Reference to Life Insurance and General Insurance; Challenges and Problem in Enlarging Insurance Business in India; Present Position and Future Prospects of Rural Insurance in India; Elementary Knowledge of Bank assurance and Ombudsman.

Unit II:

Life Insurance–Nature, Importance, Principles and Procedure of Life Insurance; Kinds of Life Insurance Policies; Policy Conditions; Main Features of Group Insurance and Annuity Contracts.

Unit III:

Marine Insurance– Meaning and Significance of Marine Insurance; Essential Characteristics of Marine Insurance Contract; Kinds of Marine Policies; Main Clauses in Marine Policies; Marine Losses.

Unit IV:

Fire Insurance– Need for Fire Insurance; Basic Principles of Fire Insurance; Physical and Moral Hazards in Fire Insurance; Fire Protection and its Prevention; Types of Fire Insurance Policies; Fire Policy Conditions; Renewal, Assignment and Cancellation of a Fire Policy.

Unit V:

Miscellaneous Insurance– Scope of Miscellaneous Insurance; Motor Insurance–Importance and Basic Principles, Types of Policies; an Elementary Knowledge of Burglary, Cattle, Crop and Health Insurance.

Suggested Readings:

1. Basu A. K- Fundamentals of Banking Theory of Practices.
2. Shekher and Sheker- Banking theory and practices.
3. Mishra M. N- Insurance: Principles and practices.
4. Vinayakam N- Radhaswamy and Vasudevan SV. Insurance: Principles and practices.
5. Dr. RadhakrishnaVishnoi, Principles of Insurance, SBPD Publications.(Hindi+English)
6. M.N.Mishra, Insurance principles and practice.
7. Elements of Insurance, Shahitya Bhawan Publications Agra

Paper code- 344: ENTREPRENEURSHIP

Duration: 3 hrs.

Marks: 50

Lectures: 30

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Contents:

UNIT I

Lectures: 10

Entrepreneur, Entrepreneurship and Human Activities:

Entrepreneur- Meaning, Concept, Functions, Its different Forms and Role of entrepreneur in economic development as an innovator and in generation of employment and self employment opportunities. Intrapreneur and Entrepreneur.

Women Entrepreneur- Meaning, Concept, Growth, Functions, Problems and its remedies. Entrepreneurship - Meaning, Concept, Functions, Role of socio economic environment, Barriers of entrepreneurship. History of Entrepreneurial Development in India.

UNIT II

Lectures: 06

EDP

Entrepreneurship Development Programme- Meaning, Needs, Role, Importance and achievements. EDP in India, Role of Government and Institutions set up by central government of India. Causes of slow progress of EDPs in India and suggestions for improving EDPs in India.

UNIT III

Business, Business Activities and Management

Lectures: 06

Business, Profession and Employment its meaning, definitions, characteristics, and differences. Classification of business activities. Economic and non economic human activities- Meaning, Nature, Classification and differences.

Introduction of general management and basic management functions.

UNIT IV

Lectures: 08

Business Planning and Project formulation and Project Report Preparation

Meaning definitions, objectives, importance of business plan.

Project meaning definitions, objectives.

Project formulation: Meaning, need, elements

Project Report: Meaning, objectives. Issues involved in detailed project report (DPR) and its contents.

Reading Suggestions:

1. Desai, Vasant. *Dynamics of entrepreneurial Development and Management*. Mumbai, Himalya Publishing House
2. Holt, David H. *Entrepreneurship: New venture creation*, Prentice- Hall of India, New Delhi.
3. Panda, ShibaCharan, *EntrepreneurshipDevelopment*.NewDelhi,Anmol Publications.(Latest Editions)
4. Plesk ,Paul E. *Creativity ,Innovation and Quality* .(Eastern Economic Edition),New Delhi : Prentice – Hall of India.ISBN -81-203-1690-8
5. Singh ,NaHonsdra P. *Emerging Trends in EntrepreneurshipDevelopment*.New Delhi : ASEED.
6. SS Khanka,*EntrepreneurialDevelopment*,S.Chand&Co,Delhi.

7. Dr. C.B.Gupta & Dr. N.P.Srinivashan, Entrepreneurship Development in India, Sultan Chand & Sons.
8. Dr. S.K.Singh & Sanjay Gupta, Entrepreneurship, SBPD Publications.(Hindi+English)
9. Sr. B.K. Mehta and Anamika Mehta, Entrepreneurship, S.Dinesh & Co.(Hindi+English)

Note: Latest edition of text books may be used.

B.Com. (GEN.): Semester – V

Paper code-351: COST AND MANAGEMENT ACCOUNTING -I

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

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

Unit I:

6 Lectures

Introduction: Meaning, objectives and advantages of cost accounting, difference between Financial, Cost and Management accounting, Cost concepts, Element of costs and Classifications of costs, Role of a cost accountant in an organization.

Unit II:

Elements of cost

15 Lectures

- a. **Materials:** Material/inventory control- concept and techniques, Accounting and control of purchases, Different Level of Material, Storage and issue of materials, Method of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Salient features of Accounting Standards AS:2 ICAI
- b. **Labour:** Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits. Methods of Remunerating Labour (Time Rate, Piece Rate, Incentive wages plan- Halsey premium plan, Rowan plan, Taylor differential piece rate system, Emerson efficiency system
- c. **Overhead:** Machine Hour Rate.

Unit III:

22 Lectures

Methods of costing, Unit costing including Tender price calculation, Contract costing, Process costing (process losses, valuation of work in progress, joint and by- products),

Unit IV

Reconciliation of cost and financial accounts. Calculation of P/V Ratio, Break Even Point (BEP) and Margin of Safety

Suggested Readings:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of India Ltd. New Delhi.
2. Jain, S. P. and K. L. Narang, *Cost Accounting: Principles and Methods*, Kalyani Publishers, Jalandhar.
3. Lal, Jawahar, *Cost Accounting*, Tata McGraw Hill Publication Co, New Delhi.
4. Nigam, B. M. Lall and I. C, Jain. *Cost Accounting: Principles and Practices*, Prentice Hall of India, New Delhi.
5. Arora. M. N. *Cost Accounting: Principles and Practices*, Vikas Publishing house, New Delhi.
6. Maheshwari, S. N. Mittal, *Cost Accounting: Theory and Problems*, ShriMahabir Book Depot, New Delhi..
7. P.C. Tulsian, *Cost Accounting*, S.Chand Publications.

Note: Latest edition of text books may be used.

Paper code-352: AUDITING

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal equipment and professional standards.

Contents:

Unit I:

(15 lectures)

Auditing: Introduction, Meaning, Objects, Basic principles and techniques; Classification of Audit, Audit Planning,

Unit II:

(08 Lectures)

Internal Control- Internal Check and Internal Audit; Audit Procedure, vouching of impersonal Ledger, and verification of Assets and Liabilities.

Unit III:

(25 Lectures)

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointments, Rotation, Removal, Remuneration, Rights and Duties, Auditor's report- Contents and types, Liabilities and Statutory Auditors under the Companies Act 2013.

Unit IV:

(7 Lectures)

Investigation, Divisible profits and dividends, Depreciation and reserves.

UNIT V :

(10Lectures)

Audit of Banking Companies, Educational Institutions, Non Profit Organisations and Co-operative Societies. Cost audit, Management audit, Tax audit

Suggested Readings:

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co. Ltd. , New Delhi
2. Jha, Aruna, Auditing., Taxmann
3. Tandon, B. N, Sudharsanam and S. Sundharabahu., A Handbook of Pactical Auditing. S Chand and Co. Ltd., New Delhi.
4. Ghatalia, S. V. Practical Auditing, Allied Publishers Pvt. Ltd, New Delhi
5. Singh, A. K and Gupta Loveleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Ravindar Kumar and Virendra Sharma, Auditing Princiles and Practice, PHI Learning Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
7. The Companies Act 2013 (Relevant Sections)

8. M. C Kuchhal.. Corporate Laws, ShriMAhaveer book depot, (Publishers) (Relevant Chapters)
9. Relevant Publications of ICAI on Auditing (CARO)
10. T.R.Sharma, Auditing, SahityaBhavan Publications.(Hindi+English)
11. B.K. Mehta, SahityaBhavan Publications.(Hindi+English)
12. **Note: Latest edition of text books may be used**

Paper code- 353: ADVERTISING AND SALES PROMOTION

Duration: 3 hrs. Marks (External 80 : Internal 20) Lectures: 65

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit I:

Introduction: Meaning, Nature and Importance of Advertising; Types of advertising; Advertising objectives, Audience selection, setting of advertising budget: Determinants and major methods. **10 Lectures**

Unit II:

Media decision: Major media types – their merits and demerits; Factor influencing media choice, media selection, media scheduling. **15 Lectures**

Unit III:

Message Development: Advertising Appeals, Advertising copy and elements. **15 Lectures**

Unit IV:

Measuring Advertising Effectiveness: Evaluating communication and sales effects; Pre and post testing techniques. **15 Lectures**

Unit V:

- a) Advertising Agency: Role, types and selection of advertising agency.
- b) Social, ethical and legal aspects of advertising in India. **10 Lectures**

Suggested Readings:

1. Dunn, S Wats and Arnold M. Barban. *Advertising: Its role in marketing.*
2. Belch and Belch, *Advertising*, McGraw hill co.

3. Burnett, Wells and Moriatty, *Advertising Principles and Practices*. 5th edition Prentice Hall of India, New Delhi.
4. Batra, Myres and Askers, *Advertising Management*, 5th edition Prentice Hall of India, New Delhi.
5. Terence A. Shimp. *Advertising and Promotion: AN IMC Approach*, Cengage Learning.
6. Sharma, Kavita, *Advertising Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
7. JaishreeJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012.
8. Chunawala and Sethia, *Advertising*. Himalaya Publishing House.
9. Ruchi Gupta, *Advertising* S. Chand & Co.
10. O'Guinn, *Advertising and Promotion: An Integral Brand Approach*, Cengage Learning.

Note: Latest edition of text books may be used.

OR

Paper code- 353: PRINCIPLES OF MARKETING

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

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

Contents:

Unit I

11 Lectures

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment.

Consumer Behavior- An Overview: Consumer Buying Process, Factors influencing consumer buying decision

Unit II

13 Lectures

Market Selection: Market segmentation – concept, importance and bases.

Product: Meaning and importance, Product classification; concept of product mix; Branding, packaging and labeling; Product- Support; Product Life- Cycle; New Product Development.

Unit III

14 Lectures

Pricing: Significance, Factors affecting price of a product, pricing policies and Strategies.

Promotion: Nature and importance of Promotion; Communication process; Types of Promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions

Unit IV

13 Lectures

Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain store, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; management of retailing operations: an overview; Retailing in India: Changing Scenario.

Unit V

7 Lectures

Rural marketing: Growing Importance; Distinguishing Characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

Suggested Readings:

1. **Kotler**, Philip, Gary Armstrong, Prafullaagnihotri and Ahsaan UI Haque, *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing Concepts and Cases*. (Special Indian Edition).
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*, Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. *Marketing: A South Asian Perspective*.Cengage Learning.
5. Pride, William M., and D. C Ferrell. *Marketing: Planning, Implementation &Control*.Cengage Learning.
6. Majaro, Simon. *The Essence Of Marketing*, Prentice Hall, New Delhi.

7. Zilkund William G. and Michael D'Amico. *Marketing; Creating and Keeping Customers in an E- Commerce World*. Thomson Learning.
8. Chhabra, T. N., and S. K. Grover, *Marketing Management*. Fourth Edition. DhanpatRai&Company.
9. *The Consumer Protection Act 1986*.
10. Iacobucci and Kapoor, *Marketing Management: A south Asean Perspective*. Cengage Learning.
11. R.C.Agrawal,&Dr.N.S.Kothary,MarketingManagement,SBPDPublications.(Hindi+English)

Note: Latest edition of text books may be used.

B.COM. GENERAL: SEM- V

PAPER CODE - 354: COMPUTER APPLICATION AND INFORMATION TECHNOLOGY

Duration: 3 hrs.

Marks (External 40: Internal 10)

Lectures: 40

Unit I:

Introduction - History of computer, Meaning, Definitions, Functions, and Uses of Computer.

Lectures: 10

Unit II:

Computer Devices - The Hardware, Output Unit, Central Processing Unit, Memory Unit/Storage Device.

Lectures: 10

Unit III:

MS- WORD, MS POWER POINT and MS EXCEL- Introduction, Document Formatting, Text Formatting, Paragraph Formatting, Creating Tables, Mail- Merge and Editing and Shortcut Keys with their applications.

Lectures: 10

Suggested Reading:

Bangia. Ramesh, Learning MS OFFICE 2007, Khanna Book Publishing Co. Pvt. Ltd.

Russel A. Stultz, Learn Microsoft Office, BPB Publications New Delhi.

Arcade Computer Academy- MS-Office, www.arcadecoputer.com

Stephen N. Nelson, OFFICE- 2000 Complete Reference

B.Com. (GEN.): Semester – VI

Paper code-361: COST AND MANAGEMENT ACCOUNTING -II

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Unit I.

Management Accounting: Evolution, Meaning, Definition Characteristics, Scope, Objectives, Functions, Importance and Limitations of Management Accounting.

Unit- II.

Financial Statements: Meaning, Objectives, Importance, Limitations of Financial Statement, Specimen of Financial Statements.

Unit- III.

Analysis and Interpretation of Financial Statement: Meaning, Objectives, Importance and Limitations of Financial Statements.

Unit- IV.

Techniques of Analysis and Interpretation of Financial Statements: Trend Technique, Common Size Technique, Comparative Technique, Ratio Analysis Technique, Fund Flow Statement Technique, Cash Flow Statement Technique.

Unit- V,

Break- even point. Inflationary accounting. Replacement & Renewal accounting.

Suggested Readings:

1. Horngreen, Charles T., Gary L. Sundem, *Introduction to Management Accounting*, Prentice Hall.
2. Singh. S. K and Gupta Loveleen, *Management Accounting- Theory and Practice*, Pinnacle Publishing House.
3. Garrison H., Ray and Eric W. Nooren, *Managerial Accounting*, McGraw Hill.
4. Drury, Colin. *Management and Cost Accounting*, CengageLearnind.
5. Lal, Jawahar, *Advance Management Accounting Test and Cases*, S. Chand and Company, New Delhi.
6. Khan M. Y and P. K Jain, *Managerial Accounting*, Tata McGraw Hill, Publishing Company, New Delhi.
7. Hansen, *Managerial Accounting*, Cengage Learning

8. Maheshwari, S. N, Cost and Management Accounting, Sultan Chand & Sons
9. Agrawal& Mehta, Management Accounting, Shahityabhawan Publications.(Hindi+ English)

Paper code- 362: FUNDAMENTAL OF INVESTMENT

Duration: 3 hrs. Marks 100 (External 80 : Internal 20) Lectures: 65

Objective: To familiarize the students with different investment alternatives, introduce them to framework of their analysis and valuation and highlight the role of investor protection.

Contents:

Unit I: 10 Lectures

The Investment Environment:- The Investment Decision process, types of investments- Commodities, Real Estates and Financial Assets, The Indian Securities Market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

Unit II: 15 Lectures

Fixed Income Securities- Bond features, types of bonds, estimating bond yields, bond valuation, types of bond risks, default risk and credit rating.

Unit III: 15 Lectures

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price- earnings multiple approach to equity valuation.

Unit IV: 15 Lectures

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return, (b) Mutual funds, (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit V: 10 Lectures

Investor Protection- Role of SEBI and stock exchanges in investor protection; Investor Grievances and their Redresser system, insider trading, investor's awareness and activism.

Suggested Readings:

1. Jones, C.P., "*Investments Analysis and Management*", Wiley, 8th edition.
2. Prasanna , Chandra, "*Investments Analysis and Portfolio Management*", Tata McGraw Hill.

3. Rustogi, R. P., *Fundamentals of Investment*, Sultan chand& Sons, New Delhi.
4. Vohra, N. D, and B. R Bagri, "*Futures and Options*", McGraw Hill Publishing.
5. Mayo, *An Introduction to Investment*, Cengage Learning.

Paper code- 363:CONSUMER AFFAIRS AND CUSTOMER CARE

Duration: 3 hrs.

Marks (External 80 : Internal 20)

Lectures: 65

Objectives: This paper seeks to familiarize the students with their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redresser of consumer complaints, and the role of different agencies in establishing product and service standards. The students should be able to comprehend the business firm' interface with consumers and the consumer related regulatory and business environment.

Expected Learning Outcome: The students expected to understand the voluntary and legal measures to protect consumers from unethical, exploitative and unfair trade practices of business. The students are also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

Unit I:

Conceptual Framework

15 Lectures

Consumer and Markets: Concept of consumers; Nature of markets; Concept of price in Retail and Wholesale; Maximum Retail Price (MRP), and local taxes, Fair Price, misleading advertisements and deceptive packaging.

Unit II:

The Consumer Protection Act, 1986

15 Lectures

Objectives and basic concepts: Consumer, goods, services, defect in goods, deficiency in service spurious goods and services, unfair trade practices, restrictive trade practices. Organizational Set- up under the Consumer Protection Act.

Unit III:

The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA

15 Lectures

Who can file a complaint? Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Temporary Injunction, Reliefs which can be provided; Appeal; Enforcement of order; Bar on Frivolous and vexation complaints; Offences and penalties.

Unit IV:

Consumer Protection in India

20 Lectures

Consumer Movement in India: Formation of consumer organization and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India , Recent Development in Consumer Protection in India; National Consumer helpline, citizen charter, Product testing.

Suggested Readings:

1. Khanna, Sri Ram, Hanspal. Savita Kapoor, Sheetal and Awasthi, H. K. “*Cosumer Affairs*” (2007) Delhi University Publication, Pp. 334
2. Aggarwal, V. K. (2003) *Consumer Protection: Law and Practice*, 5th ed., Bharat Law House, Delhi or latest edition
3. Girimaji, Pushpa (2002), *Consumer Rights for Everyone*. Penguin BOOKS.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*, USA, Harcourt Brace Jovanovich, Inc.
5. *How to survive as a consumer?* CUTS, India www.cuts.org
6. Deepa Sharma, *Grievance redress and Consumer Protection in ndia*, Lambart Academic Publishers Germany 2012
7. N.D. Kapoor, *Merchantile Law*,
8. Sen&Mitra, *Merchantile Law and Practice*,
9. M.C. Kuchchal, *Merchantile Law*
10. *The Competition Act*, (2002)
11. *The Consumers Protection Act, 1986*
12. The Bureau of Indian Standards Act 1986
13. The Food safety and standards Act 2005.

Articles:

1. Verma D.P.S (2002). *Development in Consumer protection in india*. Journal of Consumer Policy. Vol. 25. No. pp 107- 123
2. Verma D.P.S (2002). *Regulating Misleading Advertisements Legal Provisions and Institutional Framework*, Vikalpa. Vol. 26. No. 2 pp 51-57
3. Jain, Sanjay K and Kaur Gurmeet (2003): *Strategic Green Marketing. How should Business Firms Go about Adopting It?* The Indian Journal of Commerce, Vol. 56, No. 4 pp 1- 6
4. Jain. Sanjay K. and Kaur Gurmeet (2004). *Ecolabelling: GENesis, issues and Perspectives. EfulGENce*. Vol. 2 No. 1 pp 5- 18
5. Ralph L. Day and Laird E.. London, Jr. (1997), *Towards a theory of consumer complaining behavior*. Ag Woodside, et al. (eds). *Consumer and Industrial Buying Behavior*, New York; North Holland pp. 425- 37
6. George S. Day and AAaker (1970). *A Guide to Consumerism*. *Journal of Marketing*, Vol. 34. Pp 12- 19.

Periodicals:

1. *Consumer protection judgement (CPJ)* (Relevant Cases reported in various issues)
2. Recent issues of Magazines: Insight, published by CERC, Ahmedabad ‘Consumer Voice’, Published by VOICE society, New Delhi, www.consumer-voice.org
3. *Ethical Consumer* (Magazine): ECRA Publishing Ltd. UK www.ethicalconsumer.org
4. *Udbhokta Jagran*, Ministry of Consumer Affairs, Govt. of India.

5. *Down to Earth* (Magazine- fortnightly): Society for Environmental Communications, New Delhi.

Note: Latest edition of text books may be used.

Paper code- 364: BUSINESS RESEARCH METHOD AND PROJECT WORK

Duration: 3 hrs.

Marks (External 50: Internal 40+10)

Lectures: 65

Objective: This course aims at providing the Honsenal understanding of business research and its method. The course will impart learning about how to collect, analyze present and interpret data.

Section A: Business Research Method 40+10 Marks

Unit I: (10 Lectures)

Introduction: Meaning of Research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of analysis – Individual, Organization, Groups and data series; Conception, Construct, Attributes, Variable and Hypothesis.

Unit II: (10 Lectures)

Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

Unit III: (19 Lectures)

Measurement: Definition, Designing and writing items, Unit- dimensional and Multi- dimensional scales; Measurement scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking scales, Thurston, Likert and Semantic Differential scaling, Paired comparison; Sampling- Steps, Types, Sample size Decision, Secondary Data sources.

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non- parametric tests

Testing the assumptions of Classical Normal Linear Regression.

Section B – Project Report Marks 50

Unit IV: (26 Lectures)

Report Preparation: Meaning, Types and layout of research report, Steps in report writing, Citations, Bibliography and Annexure in report, JEL Classification.

Note:

1. There shall be a written examination of 50% marks on the basis of Unit I to III.
2. The students will write a project report under the supervision of a faculty member. Assigned by the college/institution based on the field work. The project report carries 50% Marks and will be evaluated by **internal&external** examiners.

THE END