

# Syllabus

## Bachelor of Commerce

### Management of Business Organization – 101

**Objective:**

The course aims at providing a basic knowledge to the student about the organization and management of a business enterprise.

**Unit – I**

Business System and Contemporary Business Environment. Forms of Business Organization Including LLP. Entrepreneurial Process – Idea generation, Feasibility study. Basic considerations in setting up a business enterprise. Emerging trends in business: outsourcing, service sector and e-commerce

**Unit – II**

The Process of Management. Planning – Decision Making. Strategy Formulation. Organizing – Basic considerations. Departmentation – functional, project, matrix and network. Delegation and decentralization of authority. Dynamics of groups behaviour.

**Unit – III**

Leadership: Concept, Managerial Grid, Situational Leadership. Motivation: Concept and Theories - Maslow, Herzberg, McGregor and Ouchi. Control: Concept and Process.

**Unit – IV**

Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management

**Unit- V**

Change Management: Resistance to change and strategies to manage change, Conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

**Suggested Readings: -**

1. Chhabra T. N.; Business Organization & Management, Sun India Publications, New Delhi.
2. Shanker, Gauri; Modern Business Organization, Mahavir Book Depot, New Delhi.
3. Tulsian, P.C.; Business Organization & Management, Pearson Education, New Delhi.
4. Tripathi, P.C.; Principles of Management, Tata McGraw Hill, Publishing Co., New Delhi.

## Financial Accounting – 102

### Objective:

To make the student familiar with generally accepted accounting principles of financial accounting and their application in business organizations excluding corporate entities.

### Unit – I

- (i) **Financial Accounting:** Nature and scope, Limitations of Financial Accounting.
- (ii) Basic Concepts and Conventions. Accounting Standards: Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
- (iii) **Accounting Process:** From recording of transactions to preparation of final accounts.
- (iv) **Final Accounts of Not-For profit Organization:** From receipts and payments account with additional information and vice-versa Preparation of Balance Sheets (opening and closing) from receipts and payments account and income expenditure account and additional information.

### Unit – II

Consignment Accounting .Accounting for joint venture in the same books of accounts.

### Unit- III

**Depreciation Accounting:** Meaning of Depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciation: straight line method, diminishing balance method, Change of method as per revised AS-6. Hire Purchase Accounting.

### Unit – IV

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method, Branch Accounting..

### Unit – V

**Dissolution of Partnership deed.**

### Suggested Readings: -

1. J.R. Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi
2. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi.
3. S.N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi
4. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi

## Principal of Micro Economics – 103

### **Unit: 1-**

Defination, nature, scope of economics. Economics as Art and Science. Central problems of economics.

### **Unit: 2-**

Defination and Meaning of Demand. Determinants of demand. Law of Demand. Demand Curve and Demand Schedule. Elasticity of demand & its measures. Price elasticity of demand.

### **Unit: 3-**

Definition and Meaning of Supply. Determinants of Supply. Law of Supplier. Law of Returns (Law of Variable Proportion) Law of returns to Scale.

### **Unit: 4-**

Define Market. Types of market:- Perfect, Monopoly, Monopolistic, Oligopoly and its features. Price and output determination of Perfect Competition

### **Unit: 5-**

Types of cost of production. Total Cost, Average Cost, Marginal Cost. Phases of Business cycle.

## English Communication-104

**Unit:-1 Applied Grammar And Usages:-The Sentence:-** kinds of sentence; kinds of phrases; parts of speeches an overview,

**Verbs:- Usage-be Have Do, Usage-Can/Could, May/might, must shall /should, Will/ would, thought,**

**Tense:- Kinds of present, past & future tense; usage,**

**Unit:-2 Communication Process:-** Concept, objectives and importance. Formal and informal, Barriers to effective communication.

Unit:-3 Written Communication:

Guides to effective writing for business correspondence including letters, job applications, memorandum

Unit:-4 Modern Forms of Communication:

Telex, Fax Telegram, Teleconferencing, E-mail, internet

**Practical Aspects of Business communication:**

Report writing, public speaking, seminar presentation, Interview, Group discussion, Effective listening.

## ENVIRONMENTAL STUDIES – 105

**UNIT-1: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES**

Definition, Scope and Importance, Need for Public Awareness.

**UNIT-2: NATURAL RESOURCES**

Renewable and Non-renewable Resources:

**NATURAL RESOURCES AND ASSOCIATED PROBLEMS: -**

- a) **FOREST RESOURCES:** use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) **WATER RESOURCES:** use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) **MINERAL RESOURCES:** use and exploitation, environmental effects of extracting and using mineral resources, case studies.

- d) **FOOD RESOURCES:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) **ENERGY RESOURCES:** Growing energy needs, renewable and nonrenewable energy sources, use of alternate energy sources, case studies
- f) **LAND RESOURCES:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification.  
Role of an individual in conservation of natural resources.  
Equitable use of resources for sustainable lifestyles

### **UNIT-3: ECOSYSTEMS**

Concept of an ecosystem, 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, types, characteristic features, structure and function of the following, ecosystem: -

- a) Forest ecosystem
- b) Grassland ecosystem
- c) Desert ecosystem
- d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

### **UNIT-4: BIODIVERSITY AND ITS CONSERVATION**

Introduction – Definition: genetic, species and ecosystem diversity. Biogeographical classification of India, Value of biodiversity: Consumptive use, productive use, social, ethical, and aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation, Hot-spots of biodiversity. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

### **UNIT-5: ENVIRONMENTAL POLLUTION DEFINITION:**

Causes, effects and control measures of: -

- a) Air pollution
- b) Water pollution
- c) Soil pollution
- d) Marine pollution
- e) Noise pollution
- f) Thermal pollution
- g) Nuclear pollution

Solid waste Management: Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution

Pollution case studies

Disaster Management: Floods, earthquake, cyclone and landslides.

### **UNIT-6: SOCIAL ISSUES AND THE ENVIRONMENT**

From Unsustainable to Sustainable development

Urban problems related to energy.

Water conservation, rain water harvesting, watershed management

Resettlement and rehabilitation of people; its problems and concerns.

#### **Case Studies**

Environmental Ethics: Issues and possible solutions.

Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies.

Wasteland reclamation.

Consumerism and waste products

Environment Protection Act.  
Air (Prevention and Control of Pollution) Act  
Water (Prevention and Control of Pollution) Act  
Wildlife Protection Act  
Forest Conservation Act  
Issues involved in enforcement of environmental legislation  
Public awareness

**UNIT-7: HUMAN POPULATION AND THE ENVIRONMENT**

Population growth, variation among nations.  
Population explosion: Family Welfare Programme.  
Environment and human health  
Human Rights  
Value Education  
Women and Child Welfare  
Role of Information Technology in Environment and human health  
Case Studies

**UNIT-8: FIELD WORK**

Visit to a local area to document environmental assets-river / forest / grassland / hill / mountain.  
Visit to a local polluted site – Urban / Rural / Industrial / Agricultural  
Study of common plants, insects, birds.  
Study of simple ecosystems-pond, river, hill slopes, etc. (Field work Equal to 5 lecture hours).

## **2<sup>nd</sup> Semester**

### **Business and Industrial laws - 201**

**Objectives:**

To familiarize the students with the understanding and provisions of business and industrial related laws. Case studies and problems involving issues in business and industrial laws are required to be discussed.

**Course Contents:**

**Unit I- The Indian Contract Act, 1872**

Contract- Meaning and Essentials, Kinds Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts. Contract of Indemnity and Guarantee, Law of Agency and bailment

**Unit II- The Sale of Goods Act, 1930**

Meaning of Contract of Sale, Sale and Agreement of Sell, Conditions and Warranties, Transfer of Property in Goods, Unpaid Seller and His Rights

### **Unit III- The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLL and Company, LLP Agreement, Nature of LLP, Partners, Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial disclosures, Anal Return Taxation of LLP, Conversion to LLP, Winding Up and Dissolution of LLP.

**Unit IV- Payment of Wages Act, 1936** Definitions: Employed person, Employer, Factory, Industrial or other Establishment, Wages. Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages, Mode of Payment, Deductions form wages and Fines.

### **Unit V- The Payment of Bonus Act, 1965**

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer, Establishments, Establishment in Public Sector, Salary or Wage. Determination of Bonus Calculation of Bonus, Eligibility for Bonus, Disqualifications for Bonus, Payment of Minimum and Maximum Bonus, Set on and Set off of Allocable Surplus, Adjustment of Customary or Interim Bonus, deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

### **Unit VI- Payment of Gratuity Act, 1972**

Applicability and Non-Applicability of the Act, Employee, Employer Continuous Service, Payment of Gratuity, Forfeiture of Gratuity, Employer`s Duty to Determine and Pay Gratuity, Recovery of Gratuity, Penalties.

### **Suggested Readings:**

1. J.P. Sharma, Sunaina Kanojia, Business and Industrial Laws, Ane Books Pvt. Ltd. New Delhi.
2. M.C. Kuchhal, Business Laws, Vikas Publishing House.

## **Corporate Accounting - 202**

**Objective:** To make the student familiar with corporate accounting procedures.

### **Unit I-**

- (i) Accounting for share capital - Issue, forfeiture and Reissue of forfeited shares.
- (ii) Redemption of preference shares including buy-back of equity shares.

### **Unit II-**

Issue and Redemption of Debentures

**Final Accounts of Limited liability Companies:** Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

### **Unit III-**

- (i) Accounting for Amalgamation of Companies with reference to Accounting Standard – 14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings).
- (ii) Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

### **Unit IV-**

**Case flow statements: Analysis:** Meaning, Usefulness, Preparation of a case flow statement in according with Accounting Standard 3 (Revised) issued by the Institute of Chartered Accountants of India. (only indirect method). Limitations of cash flow statement.

### **Unit V-**

Financial Statement Analysis: Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations – Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit, Operating profit ratio, Profitability Ratios related investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

## **Macro Economics – 203**

### **1. Introduction to macroeconomics**

What is Macroeconomics? Macroeconomics Issues in an Economy.

### **2. National Income Determination**

Actual and potential GDP; Aggregate Expenditure - Consumption function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC. Autonomous Expenditure; The Concepts of Multiplier

### **3. National Income Determination in an Open Economy with Government**

Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes; Net Export Functions; net Exports and Equilibrium (GDP).

### **4. GDP and Price Level in Short and Long Run**

Aggregate Demand and Aggregate Supply; Multiplier Analysis with AD curve and Price level Changes; Aggregate Supply in Short Run and Long Run

### **5. Money in a Modern Economy**

Concepts of Money in a Modern Economy; Monetary Aggregates; Demand for Money; Quantity Theory of Money; Liquidity Preference and Rate of Interest; Money Supply and Credit Creation and Monetary Policy.

### **6. IS- LM Analysis**

Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

## **Organisational Behavior**

### **B.Com-204**

#### **Unit-I**

Introduction-to Organisational behavior, Foundation, Disciplines & their contribution to OB scope

#### **Unit-II**

Personality- Nature, Theories- Types & Traits Perception-Meaning, factors influencing perception, perceptual process.

#### **Unit-III**

Learning concept, Theories-Classical conditioning & operant conditioning theorist. Motivation- Concept, Nature theories- Maslow need hierarchy theory, Hertzberg theory.



## **Unit-IV**

Leadership-Nature, Difference b/w leaders & managers, Types of leadership

## **3<sup>rd</sup> Semester**

### **Business Mathematics & Statistics - 301**

**Objective:** The objective of this course is to familiarize students with the applications of Mathematics and statistical techniques in business decisions process.

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometrical functions are not to be covered.

#### **Part – A: Business Mathematics**

##### **Unit I: Matrices and Determinants**

- 1.1 Definition of matrix. Types of matrices. Algebra of matrices.
- 1.2 Calculation of values of determinants up to third order. Adjoint of a matrix. Finding inverse of matrix through adjoint. Applications of matrices for solution to simple business and economic problems.

##### **Unit II: Calculus**

- 2.1 Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function
- 2.2 Concept of differentiation. Rules of differentiation – simple standard form
- 2.3 Application of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

##### **Unit III: Basic Mathematics of Finance**

- 3.1 Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.

## **Code-302**

### **Company and Compensation Laws**

**Objective:** To familiarize the students with the understanding and provisions of Company and Compensation Laws. Case studies and problems involving issues in Company and Compensation Laws are required to be discussed.

**Unit-I: Company:** Definition, Characteristic, Lifting of Corporate Veil, Types of Companies, Formation of Company, Promoters, Pre-incorporation Contracts, Provisional Contracts, Memorandum of Association, Articles of Association.

**Unit-II: Prospectus:** Contents, Abridged prospectus, Red-herring Prospectus, Shelf Prospectus, Statement in lieu of Prospectus. Misrepresentation of prospectus, Share Capital: Issue and allotment of shares, Buy Back of Shares, Right Issue, Book Building, Bonus Share, Demat System, Forfeiture and Surrender of Share, Provisions relating to Payment of Dividend, Investor's Education and Protection Fund.

**Unit-III: Directors:** Classification of Directors, Appointment, Qualification and Disqualifications, legal Position and Powers. Managing Director, Manager. Meeting of Board of Directors, Meeting of Shareholders, Requisites of valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Polls, Resolutions and Minutes. Compulsory Winding Up.

**Unit-IV: Emerging Issues in Company Law:** Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company, Postal Ballot, Audit Committee, Independent Director, Director Identity Number (DIN) Corporate Identity Number (CIN) MCA-21, Online filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Corporate Governance, Clause 49, CSR, Insider Trading Rating Agencies.

**Unit-V: Employees State Insurance Act, 1948**

Applicability of the Scheme, Definition: Personal Injury, Factory, Manufacturing Process, Wages, partial and permanent Disablement. ESI Corporation of Dispute and Claims, Benefits.

**Unit-VI: Minimum Wages Act, 1948**

Objective and Applicability of the Act, Definitions: Employer; Wages; Employee; Fixing Minimum Rates of Wages; Minimum Rate of Wages; Procedure for Fixing and Revising Minimum Wages; Advisory Board; Central Advisory Board; Wages in Kind; Inspectors

**Unit-VII: Employee's Compensation Act, 1923**

**Definition:** Dependent, Employer, partial and Total Disablement, Workmen, Injury, Accident, Employer's Liability for Compensation, Amount of Compensation, Contracting Commissioner.

**Suggest Readings:**

1. J.P. Sharma, An Easy Approach to Company and Compensation Laws, Ane Books Pvt Ltd, New Delhi.
2. J.P. Sharma, Simplified Approach to Labour Laws, Bharti Law House(P) Ltd, New Delhi.
3. K.L.Malik, Industrial Laws and Labour Laws, Eastern Book company, Lucknow.
4. S.C. Srivastava, Industrial Relations & Labour Laws, Vikas Publishing House (p) Ltd.
5. Companies Act and Corporate Laws, Bharat Laws House Pvt Ltd, New Delhi.
6. Company Law Digest, Bharat Law House Pvt Ltd, New Delhi.

**Code-303**

**Indian Economics Development**

**Unit-I: Issues in Development and Planning with reference to India**

1. Characteristics of underdevelopment countries with special reference to India.
2. **Factor of Development:** Capital formation (physical and human), role of technology, sustainability, institutional factors.
3. Issue in Indian Planning, Objective and critical evaluation (Growth, self-reliance, Employment generation, Inequality reduction, poverty removal modernization and competitiveness, economic

reforms). Saving and investment; Mobilization of internal and External finances, Centre State financial relation.

## **Unit-II: Sector Aspects of Indian Economy**

- 1. Industry:** Industries Policy pre and post 1991. Relative roles of large and small scale. Public vs private sector. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment).
- 2. Foreign Trade:** Role and importance of foreign trade in India. The balance of trade and balance of payments situation.
- 3. Price:** Monetary and Fiscal policies.

### **Suggested Reading:**

1. M.A. Todaro, Economics Develop in the Third World. Addison- Wesley...Chs.1-3.
2. Uma Kapila, "Indian Economics since Independence". Academic Foundation.
3. Deepashree, Indian Economy, Performance and Policies, Ane Books Pvt. Ltd., New Delhi.
4. Arvind Virmani, Accelerating Growth and Poverty Reduction: A Policy Framework for India's Development.
5. Government of India. Economy Survey.
6. Government of India. Five Year Plan.
7. Government of India. Finance Commission.

**Note:** With regard to each topic listed, due emphasis should be laid on analysis and not mere description of the relevant problem.

## **Code-304 Research Project Paper**

## **Code-401 Cost Accounting**

### **Objectives:**

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.
2. To provide the student knowledge about use of costing data for planning, control and decision making.

### **Course Contents:**

#### **Unit-I**

Introduction: meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications, cost unit, cost centre, cost object.

### **Unit-II**

**Accounting and Control of Material Cost:** Issue of material, Methods of pricing of material issue- FIFO, LIFO, Weighted Average, Inventory control- concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory system, Material losses and their treatment.

### **Unit-III**

**Accounting and Control of Labour Cost:** time keeping and time booking, concept and treatment of idle time, over time and labour turnover.

### **Unit-IV**

**Overheads:** Classification, allocation, apportionment and absorption of overhead. Treatment of over and under absorption.

### **Unit-V**

**Methods of Costing:** Job Costing, single output and Contract Costing, process costing (excluding treatment of work-in-progress, joint and by- products), service costing (Transport Costing).

### **Unit-VI**

Reconciliation of Cost and Financial Accounts

### **Unit-VII**

**Marginal Costing:** Meaning, Assumptions and uses. Cost-Volume-Profit Analysis, break even analysis, Decision making areas- products mix, make / Buy, pricing decisions.

### **Unit-VIII**

**Budgetary Control:** Concept of budget and budgetary control, objectives, merits and limitations. Fixed and Flexible budgets, Case Budget.

### **Suggested Readings:**

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
2. B.M. Lal Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
3. Bhabator Banerjee, "Cost Accounting- Theory and Practice" PHI Pvt. Ltd, New Delhi.
4. H.V. Jhamb, Fundamentals of Cost Accounting, Ane Books Pvt Ltd, New Delhi.
5. M.N. Arora, Cost Accounting- Principles and Practice, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M.P. Gupta, Cost Accounting, Text and Problems, S.Chand & Co.Ltd., New Delhi.
7. S.P. Jain and K.L. Narang, Cost Accounting, Principles and methods, Kalyani Publishers, Jalandhar.
8. S.N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi.

## **Code-402 Income Tax and Auditing**

**Objective: (i)** To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961.

(ii) To provide basic knowledge and equip students with principles of auditing.

Unit I.1 Basic concept: Income, person, assessee, assessment year, previous year, gross total income, total income, agricultural income.

Unit II- Residential status scope total income on the basis of residential status Exempted income under section 10 relevant for individuals

Unit III- Computation of income under different heads salaries income from house property profits and gains of business or profession (only simple problems)

Capital gains (excluding special cases), income from other sources including sec 2(22)

Unit IV- Total income and tax computation, income of other persons included in assessor's total income Aggregation of income and set-off and carry forward of losses Deduction from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80Q, 80U) computation of total income and tax liability of individuals.

**Course contents:**

**AUDITING**

1. **AUDITING : Meaning, scope, objects and advantage**
2. **Types of Audit: Statutory audit, interim audit and continuous audit.**
3. **The Audit Process:**
4. **A) Internal control, Internal check (cash sales and payments of wages) and**

**Suggested Reading**

1. **Soderston, B.O. and Reed, G, International Economics.**
2. **Salvatore, D. International Economics.**
3. **Kindleberger, B. International Economics**
4. **Srinivasan, T.N. Developing countries and Multilateral Trading System, OUP, Delhi.**
5. **M**

**Suggested Reading**

1. Soderston, B.O. and Reed, G, International Economics.
2. Salvatore, D. International Economics.
3. Kindleberger, B. International Economics
4. Srinivasan, T.N. Developing Countries and Multilateral Trading System, OUP, Delhi.
5. Meir, G.M. Leading Issues in Economic Development.
6. Francis Cherunilam, "International Business- Text and Cases", PHI Pvt. Ltd, New Delhi.
7. V.K. Bhalla, S. Shiva Ramu, International Business, Environment and Management, Anmol Publications Pvt Ltd, New Delhi.
8. V. Sharan, International Business, Pearson Education, New Delhi.
9. Recent Articles on WTO.

**FINANCIAL MANAGEMENT**

**B.com-501**

**Duration: 3 hrs. Max. Marks: 100**

**Lectures: 75**

**Objective:** To familiarize the student with the elements and tools of financial management.

**COURSE CONTENTS:**

**Unit – I: Introduction**

Nature, scope and objectives of financial management. Time value of money. Concept of Risk and Return (including Capital Asset Pricing Model).

**(8 Lectures)**

**Unit – II: Capital Budgeting Decision**

Capital budgeting process: Estimation of Relevant cash flows, Non-discounted and discounted cash flow techniques – Pay back, ARR, NPV, IRR and Profitability index. Concept and measurement of cost of capital, Weighted Average Cost of Capital.

**(18 Lectures)**

**Unit – III: Financing Decision**

Operating and financial leverage. Capital structure theories - NI, NOI, and MM and traditional approach. Factors determining capital structure.

**(17 Lectures)**

**Unit – IV: Dividend Decision**

Relationship between dividend and corporate valuation - Walter model, Gordon Model and MM hypothesis. Determinants of dividend.

**(12 Lectures)**

**Unit – V: Working Capital Management**

Meaning and nature of working capital. Determination of working capital requirement. A brief overview of Cash management, Inventory management and Receivables management.

**(20 Lectures)**

**Suggested Readings:**

1. I.M. Pandey, *Financial Management*, Vikas Publishing House (P) Ltd.
2. V.K. Bhalla, *Financial Management & Policy*, Anmol Publications, Delhi

## **Computer Applications in Business**

**B.Com-502**

**Objective: The purpose of this course is to equip the students with fundamental aspect of computers and communication and their application in commerce.**

**Course Outline:**

1. Introduction to data information, and knowledge and IT. Changing decision making scenario: quality of information role of IT in information generation and value addition.
2. Computer Hardware and software: Types of computer system-micro, mini, mainframe, super. personal database Management system. Concept of database management system database design-physical and logical. Data computers its main component and configuration. Operating system, Application software. Programming Language.
3. Internet and World Wide Web: History and future of Internet. Web client and Web-Server. Web page and website. Domain name system. WWW as a marketplace. Client side programming and server side programming.
4. Desktop Application: important features of word processing, presentation, Graphics and spreadsheet application software. Statistical Packages for analysis of Variance Multi-variate analysis, factor, cluster Discriminant and Regression Analysis.
5. Database Management System: Concept of Database management system. Database Design-physical and Logical. Data bases and tables forms, queries and reports. SQL. Client server architecture, Distributed Database.
6. Fundamentals of networking and communication; LAN, MAN, WAN, networking topologies Data communication. Broad Band Communication, Wireless Mobile Communication.
7. Management information system: Transaction processing system (TPS) traditional v/s contemporary TPS. Decision support (DSS). Expert system.
8. Recent development in computer Application.

Suggested reading:

1. Comer, Douglas E. (2007), the internet book, New Delhi: PHI learning private limited.
2. Morley, Deborah and Charles S. Parker (2007) fundamentals of computers (New Delhi: learning India Pvt. Ltd.
3. Leon a. and Leon m.,(2002) Fundamentals of information technology, vikas software manuals.
4. Laudon, Kenneth C. and Jane P. Laudon, (2003), Management Information System (New Delhi: Prentice hall of India).

## **CORPORATE GOVERNANCE & BUSINESS ETHICS (B.Com-503)**

### **UNIT I**

Corporate Governance: Meaning, Benefits, Issues, Mechanism, Models of Corporate Governance, Need of corporate governance, Principles of Corporate Governance, OECD principles, Code of Corporate Practices, Corporate Governance and the Role of Board (BOD): Roles & Responsibilities, Construction of Board, Board committees: Constitution & Function.

### **UNIT II**

Regulatory Framework of Corporate Governance in India; SEBI Guidelines, Clause 49 of Listing Agreement, KM Birla committee. Whistle Blowing, Rating Agencies. Social Responsibility of Corporates, Corporate Social Reporting. Section 135 of the Company Act 2013. Corporate Disclosure and Investor Protection in India. Corporate Governance System Worldwide.

### **Unit III**

Values impact in Business: Indian Value System and Values, Ethical theories and approaches. Ethics impact in Business: Ethical Issues in Capitalism and market systems, Ethics and social responsibility.

### **UNIT III**

Ethics and marketing, Ethics in finance, Ethics and human resource, Ethics and Information Technology. Environmental Ethics, Intellectual property rights like designs, patents, trade marks, copy rights.

### **Recommended Books**

1. A C Fernando, Business ethics-An Indian Perspective, Pearson, 2009
2. A C Fernando, Business ethics and Corporate Governance, Pearson, 2010
3. Manuel G Velasquez, Business ethics: Concepts and Cases, 7<sup>th</sup> Edition, Pearson.
4. Swami (Dr.) Parthasarathy, Corporate Governance, Principles, Mechanisms & Practice, Biztantra.

## **INDUSTRIAL ECONOMICS**

### **B.Com-504**

**Objective:** The objective of the course is to acquaint students of economics concepts as applied to industrial behavior. The course makes students capable to analyze and take decision in respect of firm's industry's operation.

### Unit 1

**Introduction of industrial economics:** meaning and definition of industrial economics (IE), firm, industry and market, objective and scope of IE, circular flow of income, economies of scale.

### Unit 2

**Market Structures:** (a) perfect competition (b) Monopoly (c) Monopolistic Competition (d) Oligopoly (e) oligopsony, price and output determination.

### Unit 3

**Firm, and industry, ownership:** A prelude to firm and industry, types of business ownership, concept and classification of industry.

### Unit 4

**Economies of Size:-** vertical and Horizontal intergration, Merger, Acquisition, joint venture.

## MARKETING MANAGEMENT- B.Com 601

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

### COURSE CONTENTS:

#### UNIT- I

**Introduction:** Meaning, nature and scope of marketing; various Marketing Philosophies, modern marketing concept; Marketing mix, Marketing management process: an overview.

#### UNIT – II

Marketing Environment - macro & micro environmental factors; Consumer buying process; Factors influencing consumer buying behaviour: An overview. Market segmentation – meaning, benefits and bases of segmentation; Positioning – meaning and importance, major bases of positioning a product.

#### Unit - III

**Product:** Concept, Product classifications; Major product decisions: Product attributes, Branding, Packaging and labeling, After sales service; Product life cycle.

#### UNIT - IV

**Pricing:** Significance; Factors affecting price determination; Major pricing methods. Markets skimming and penetration pricing policies.

#### UNIT - V

**Distribution:** Channels of Distribution-Meaning, importance and Functions; Distribution Logistics: Meaning, importance and decisions.

**Promotion:** Meaning and importance; Communication process; promotion mix.

#### **Suggested Readings:**

1. Philip Kotler and Gary Armstrong, *Principles of Marketing*, Prentice Hall of India, New Delhi.
2. McCarthy and Pereault; *Basic Marketing*, McGraw Hill.
3. Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
4. Gary Armstrong and Philip Kotler, *The Essentials of Marketing*, Pearson Education, New Delhi.
5. Czinkota, *Marketing Management*, Vikas Publishing House (P) Ltd.
6. Michael Etzel, Bruce J. Walker, and W. J. Stanton, *Marketing*, McGraw Hill, New York.
7. Rajan Saxena, *Marketing Management*, Tata McGraw Hill, Publishing Co., New Delhi.

## BUSINESS ENVIRONMENT



## B.com-602

### Objectives:

The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

### Unit I

**An Overview of Business Environment:** Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

### Unit II

**Economic Environment:** Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

### Unit III

**Socio-Cultural Environment:** Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance. Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.

### Unit IV

**Political Environment:** Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

### Unit V

**Natural and Technological Environment:** Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, status of technology in India.  
Management of technology, features and impact

### Suggested Readings:

1. Rangarajan, C.A.; *Perspective in Economics*, S.Chand & Sons, New Delhi
2. Cherunilam, Francis; *Business Environment - Text and Cases*, Himalaya Publishing House.
3. Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

## HUMAN RESOURCE MANAGEMENT

### B.Com-603

### Unit-I:

**Human Resource Management:** Relevance and spectrum, HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies. Emerging dimensions in HRM like empowerment, diversity etc.

### Unit -II

**Acquisition of Human Resource:** 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.

### Unit -III

**Training and Development:** Concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.

**Unit -IV**

**Performance Appraisal System:** nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

**Unit -V**

**Compensation:** concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**Maintenance:** employee health and safety; employee welfare; social security; grievance handling and redressal.

**Suggested Readings:**

1. S. P. Robbins, *Human Resource Management*, Prentice Hall of India, New Delhi
2. Iam Beardwell and Len Holden, *Human Resource Management*, Macmillan, New Delhi

**BUSINESS COMMUNICATION (B.Com-604)**

**COMMUNICATION PROCESS:** Concept, objectives and importance.

**SYSTEMS OF COMMUNICATION:** Formal and informal, Barriers to effective communication.

**PRINCIPLES OF BUSINESS COMMUNICATION:** Planning and execution, conversation, interviews & discussion, Preparation of oral statements, Effective listening, Telephonic communication.

**WRITTEN COMMUNICATION:** Guides to effective writing for Business correspondence including letters, Job applications, memorandum, office orders, reports.

**NON-VERBAL COMMUNICATION:** Importance and type, cluster and congruency, Kinetics, Vocal Cues.

**MODERN FORMS OF COMMUNICATION:** Telex, Fax, Telegram, Teleconferencing, E-mail, Internet.

**PRACTICAL ASPECTS OF BUSINESS COMMUNICATION :** Report writing, Public speaking, Seminar presentation, Interview, Group discussion, Effective listening.

**BOOKS RECOMMENDED –**

1. Communication Management : Parag Diwan Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Communication Management : P. Rathnaswamy Theory and Practice, Deep & Deep Publications Pvt. Ltd., New Delhi.
3. Contemporary Business Communication : Scot Ober Deep & Deep Publications Pvt. Ltd., New Delhi.

**Syllabus**  
**Bachelor of Commerce**

| <b>S. No.</b>                  | <b>Subject Name</b>  |     |
|--------------------------------|--|-----|
| 1.                             | Management of Business Organization                          | 101 |
| 2.                             | Financial Accounting   | 102 |
| 3.                             | Principles of Micro Economics                                | 103 |
| 4.                             | Humanities   | 104 |
| <b>2<sup>nd</sup> Semester</b> |  |     |
| 1.                             | Business and Industrial Laws                                 | 201 |
| 2.                             | Corporate Accounting   | 202 |
| 3.                             | Macro Economics  | 203 |
| 4.                             | English Communication  | 204 |
| <b>3<sup>rd</sup> Semester</b> |  |     |
| 1.                             | Business Mathematics & Statistics                            | 301 |
| 2.                             | Company and Compensation Laws                                | 302 |
| 3.                             | Indian Economics Development                                 | 303 |
| 4.                             | Research Project Paper                                       | 304 |
| <b>4<sup>th</sup> Semester</b> |  |     |
| 1.                             | Cost Accounting  | 401 |
| 2.                             | Income Tax & Auditing  | 402 |
| 3.                             | Economic Regulation of Domestic and Foreign Exchange Markets | 403 |
| 4.                             | International Trade  | 404 |
| <b>5<sup>th</sup> Semester</b> |  |     |
| 1.                             | Financial Management   | 501 |
| 2.                             | Computer Applications in Business                            | 502 |
| 3.                             | Corporate Governance, Business Ethics & CSR                  | 503 |
| 4.                             | Industrial Economics   | 504 |
| <b>6<sup>th</sup> Semester</b> |  |     |
| 1.                             | Marketing Management   | 601 |
| 2.                             | Business Environment   | 602 |
| 3.                             | Human Resource Management                                    | 603 |
| 4.                             | Business Communication                                       | 604 |