

# **SYLLABUS**

**UNIVERSITY DEPARTMENT OF COMMERCE**  
**RADHA GOVIND UNIVERSITY, RAMGARH**

**Academic Session w.e.f 2018-2021**



**SYLLABUS AND SCHEME FOR EXAMINATION**

**FOR**

**B.COM.**

**UNDER**

**UGC-CHOICE BASED CREDIT SYSTEM**

## B. Com. (Hons): Three- Year ( 6 Semester)

Paper code	Course Structure		Full Marks Theo+Prac.	Pass Marks
<b>Semester I</b>				
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
<b>OR</b>				
	Fundamental of Computer			
<b>Semester II</b>				
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	Corporate Laws	Elective- course- Inter- disciplinary	80+20	40
<b>OR</b>				
	Indian Economy and Infrastructure Development			
<b>Semester III</b>				
331	Human Resource Management	Core Discipline	80+20	40
332	Corporate Accounting I	Core Discipline	80+20	40
333	Direct Taxes Laws and Practice	Core Discipline	80+20	40
334	Business Economics	Elective- course- Inter- disciplinary	80+20	40
<b>OR</b>				
	Business Mathematics			
335	Constitution of India and Human Rights	Foundation Course- Skill Based	40+10	20
<b>Semester IV</b>				
341	Goods and Services Tax (GST)	Core Discipline	80+20	40
342	Business Statistics	Core Discipline	80+20	40
343	Business Management	Core Discipline	80+20	40
344	Computer Application In Business and Tally	Elective- course- Inter- disciplinary	80+20	40
<b>OR</b>				
	Principle of Insurance			

345	Entrepreneurship	Foundation Course- Skill Based	40+10	20
	<b>Semester V</b>			
351	Cost and Management Accounting I	Core Discipline	80+20	40
	<b>SPECIALISATION ACCOUNTS AND FINANCE GROUP</b>			
352	a. Financial Markets, Institutions and Financial Services	Core Discipline	80+20	40
353	b. Auditing	Core Discipline	80+20	40
354	c. Corporate Tax Planning Or Specialised Accounting II	Elective Core- Discipline	80+20	40
	<b>SPECIALISATION MARKETING GROUP</b>			
352	a. Advertising and Sales Promotion	Core Discipline	80+20	40
353	b. Principles of Marketing and Service Marketing	Core Discipline	80+20	40
354	c. Rural Marketing	Elective Core- Discipline	80+20	40

	<b>Semester VI</b>			
361	Cost and Management Accounting II	Core Discipline	80+20	40
	<b>SPECIALISATION:- ACCOUNTS AND FINANCE GROUP</b>			
362	Business Research Methods and Project Work	Elective Core-Discipline	40+10 40+10	40
363	Financial Management	Elective Core-Discipline	80+20	40
364	Fundamental of Investment OR Business Tax Procedures and Management	Elective Core-Discipline	80+20	40

	<b>SPECIALISATION MARKETING GROUP</b>			
362	Business Research Methods and Project Work	Elective Core- Discipline	80+20	40
363	Consumer Affairs and Customer Care	Elective Core- Discipline	80+20	40
364	Sales Organization and Management <b>OR</b> Marketing Communication	Elective Core- Discipline	80+20	40

**B.Com (Hons.) CBCS**

**B.Com. (Hons.): Semester – I**

**Paper code- 311: AECC(HINDI/ENGLISH)**

**Duration: 3 hrs**

**Marks (External 40: Internal 10)**

**Lectures:30**

**B.Com. (Hons.): 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. (Hons.): 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 and pledge
- 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) 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      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,

**Unit IV**

**15 Lectures**

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

Nationalisation, 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. Crowther, 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: FUNDAMENTAL 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, input- 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, Organization Chart, Animation and Slide Transitions and Shortcut Keys. Hyperlink in html.

**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](http://www.arcadecoputer.com)

Stephen N. Nelson, OFFICE- 2000 Complete Reference

Arcade Computer Academy- Operating System, [www.arcadecoputer.com](http://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. Optimum Size–Concept and Various Optima. Economies and Diseconomies of Large Size. & Rationalisation

### **UNIT-IV:**

Scientific management and Rationalisation–Meaning, Objectives and Principles, Advantages and Criticism . Rationalisation vs. Scientific Management.

Business Combination : Concept, Causes and Effects of Business Combination. Types and Forms of Business Combination.

**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. Tailor Halsay Rowan Gantt, and Emersion.

**Suggested Readings:**

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 impart 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 Expenses and unallocated expenses, Inter departmental transactions, Valuation of unsold stock. Accounting treatment with a) Final account method ( 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 with consignment and partnership. Accounting treatment- A) when only one co-venture maintains books of accounts, B) when all co-ventures 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. New regulation of insolvency act.
- 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: CORPORATE LAWS

Duration: 3 hrs

Marks (External 80 : Internal 20)

Lectures: 65

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories act, 1996. Case studies involving issues in corporate laws are required to be discussed.

### Unit I

15 Lectures

**Introduction-** Administration of Company Law.; Characteristics of a company. Types of companies including one Person Company, small company, dormant company and Producer Company.

### Unit II

15 Lectures

**Documents-**Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospectus –shelf and red herring prospectus, miss-statement in prospectus ,GDR; book building ;issue ,allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares. Effect of absence of Articles of Association.

### Unit III

15 Lectures

Formation of Board of Directors, classification of directors, women directors, independent director, small shareholder's director; disqualification, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

Meetings of shareholders, and board; types and Agenda of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting, quorum, Minutes.

Committees of Board of Directors – Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

### Unit IV

15 Lectures

**Dividends, Accounts, Audit-** Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment ,Rotation of Auditors' Report ,Secretarial Audit.

**Winding Up-** Concept and modes of Winding Up.

### Suggested Readings:

1. MC Kuchhal *Corporate Laws*, ShriMahaveer Book Depot. (Publishers).
2. GK Kapoor & Sanjay Dhamija, *Company Law*, Bharat Law House.
3. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press.
4. Gowar ,LCB, *Principles of Modern company Law*, Stevens & Sons ,London.
5. Ramaiya ,*A Guide to Companies Act* ,LexisNexis ,Wadhwa and Buttersworth.
6. *A Compendium Companies Act 2013 ,along with Rules* , by Taxmann Publications.





## 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. (Hons.): Semester – III**  
**B.Com. (Hons.): 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 programme; 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 Redress all 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. Bohlendar 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)

Liquidation A/c (Voluntary Liquidation only)

**14 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: DIRECT TAXES LAW AND PRACTICES**

**Duration: 3 hrs.**

**Marks (External 80 : Internal 20)**

**Lectures: 65**

**Objective:** To provide basic Knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.

UNIT	CONTENTS	NO. OF LECTURES
Unit I	Basic Concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, maximum marginal rate of tax Permanent Account Number (PAN) Residential status, scope of total income on the basis of residential status. Exempted income under section 10	13
Unit II	Computation if income under different heads - Salaries - Income from house property	20
Unit III	Computation if income under different heads - Profits and Gains of business or professions - Capital gains - Income from other sources	12
Unit IV	Total Income and Tax Computation - Income of other person included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deduction from gross total income - Rebates and reliefs - Computation of total income of individuals a) Tax liability of an individual	17

**Suggested Readings:**

1. Singhania, Vinod, K and Monica Singhania, *Student's guide to Income Tax*, University edition, Taxmann publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House. Delhi
3. Pagare, Dinker, *Law and Practices of Income Tax*. Sultan Chand and Sons, New Delhi
4. Lal, B. B *Income Tax Law and Practices*. Konark Publications, New Delhi
5. R.K. Jain, *Income Tax & Accounts*, SBPD Publications.(Hindi+English)
6. Dr. H.C.Mehrotra and Dr. S.P. Goyal, *Income Law and Practice*, ShahityaBhawan Publications.(Hindi+English)

**Journals**

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd, Chennai
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi
3. Current Tax Reporter, Current Tax Reporter. Jodhpur

**Paper code-334: BUSINESS ECONOMICS**

**Duration: 3 hrs.**

**Marks (External 80 : Internal 20)**

**Lectures: 65**

**Unit I.**

Introduction to Business Economics, Nature, Scope and Importance. Micro- economics 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 of 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.**

**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; Duopoly; Oligopoly; Monopolistic Competition; & Discriminating 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.

Concept of Capitalism, Socialism, & Mixed Economy, Characteristics, Merits, & Demerits,

**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-334: BUSINESS MATHEMATICS**

**Duration: 3 hrs.**

**Marks (External 80 : Internal 20)**

**Lectures: 65**

**Module I Algebra** i) Arithmetic Progression (A.P.)  $t_n$ ,  $S_n$ , Arithmetic Means,  $2^3 \sum \sum \sum n$ ,  $n, , ,$  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. (Hons.): Semester – III**



**Paper code- 335: CONSTITUTION OF INDIA AND HUMAN RIGHTS**

**Duration: 3 hrs.**

**Marks: 50**

**Lectures: 30**

**B.Com. (Hons.): Semester – IV**  
**Paper code- 341: Goods and Service Tax (GST)**

**Duration: 3 hrs.**

**Marks 100 (External 80 : Internal 20)**

**Lectures: 65**

**Objective:** To provide basic knowledge and equip students with applications of principles and provisions of Goods and Services Tax (GST)

**Contents:**

**Unit I: 20 Lectures**

Journey to launch Goods and Services Tax, (GST) and constitution's 101st amendment in 2016. Registration for GST, GST council structure and functions, superiority of GST over previous indirect system.

GST- Introduction (one tax one nation and one market), Background, meaning, advantages and process of preparation of GST. Advantages and shortcomings at the central level and state level of introduction of GST

**Unit II: 15 Lectures**

**Rule for GST:** Basic rules, rule regarding distribution of revenue between Central government and State government, rules regarding refund and adjustment process, Collection its accounting and audit assessment.

**Unit III: 15 Lectures**

GST in different countries and models of GST-Comparative study of GST in different countries. Model of GST- Australian Model, Canadian Model, Keh Model and Bagchi Poddar Model.

**Unit IV: 15 Lectures**

Classification of Commodity and Services and rates of GST and its valuation.

**Unit V:**

**10 Lectures**

**Taxes and Duties-** Outside the preview of GST-Alcohol, Petroleum product, Taxes and Duties for special items-Tobacco products, Taxation of services and its valuation.

**Suggested Readings:**

1. GST Ready Reckoner: Taxmann Publication Pvt. Ltd., Delhi.
2. Saha R.G., Rao Nageshwara, V., Rao, Narayana, Kona., Gupta, DVVS, Krishna, Shiva, V., and Naidu, B., Goods and Service Tax, Himalya Publishing House.
- 3.

**Note: Latest edition of text books may be used.**

**Paper code-342: 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*, 7<sup>th</sup> 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)*
13. Operation'Research Hamdy Taha Pearson Education, 9<sup>th</sup> edition
14. Optimization Techniques: B. N. Mishra, B. K. Mishra Ane Books Pvt. Ltd

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

**Paper code-343: 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, Contin Honsey Approach- Lawrence & Lorsch, MBO – Peter F. Drucker ,Re –engineering- Hammer and Champy, Michael Porter – Five –force analysis, Three Honseric 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: Organising**

**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 Wehrich,*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

**OR**

**Paper code-344: PRINCIPLE OF INSURANCE**

**Duration: 3 hrs.**

**Marks (External 80 : Internal 20)**

**Lectures: 65**

**Unit I:**

Introduction– A Brief history 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. Radhakrishna Vishnoi, 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- 345: 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. (Hons.): 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

#### Contents:

##### 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, HIFO, 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, labor turnover and fringe benefits. Methods of Remunerating Labor (Time Rate, Piece Rate, Incentive wages plan- Halsey premium plan, Rowan plan, Taylor differential piece rate system, Emersion 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. Usry, Milton E and Lawrence H.Hammer, *Cost Accounting: Planning and Control*. South Western Publishing Co.

8. Barfield, Jesset t., Cecily A Raibarn and Michael R. Kinney. *Cost Accounting: Traditional and Innovations*. Thomson Learning.
9. P.C. Tulsian, *Cost Accounting*, S.Chand Publications.

**Note: Latest edition of text books may be used.**

## SPECIALISATION ACCOUNTS AND FINANCE GROUP

**Paper code-352: FINANCIAL MARKETS, INSTITUTIONS AND FINANCIAL SERVICES**

**Duration: 3 hrs.**

**Marks (External 80: Internal 20)**

**Lectures: 65**

**Objective:** To provide the students a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

### **Contents**

#### **Unit I:**

An Introduction to Financial System, its Components - financial markets and institutions, Financial Intermediation, Flow of funds matrix, Financial system and economic development. An overview of Indian financial system.

**(10 Lectures)**

#### **Unit II:**

**Financial markets:** Money Market – Functions, Organization and instruments. Role of Reserve Bank of India in Money Market; Indian Money Market – An overview.

Capital Markets – functions, organization and instruments, Indian Debt market, Indian Equity market – primary and secondary markets, Role of Stock exchange in India.

**(20 Lectures)**

#### **Unit III:**

**Structure of Indian Financial System and their Functions I:**

(A) Commercial Bank (Scheduled and Non Scheduled), State Bank of India, Rural Financing Agencies, Foreign Banks

(B) Co-operatives Banks, Land Development Banks, National Banks for Agriculture and Rural Development (NABARD)

**(10 Lectures)**

#### **Unit IV:**

**Structure of Indian Financial System and their Functions II:**

Development Financial Institutions: (IFCI) Industrial Financial Corporation of India, (IDBI) Industrial development Bank of India, (SIDBI) Small Industries Development Bank of India, (EXIM Bank) Export Import Bank of India

**(15 Lectures)**

#### **Unit V:**

**Regulatory Institutions of Financial Market:**

(RBI) Reserve Bank of India, (SEBI) Securities and Exchange Board of India, (IRDA) Insurance Regulatory Development Authority

**(10 Lectures)**

### **Suggested Readings:**

1. Bhole, L. M. *Financial Markets and Institutions*. Tata McGraw hill Publishing Co.
2. Khan M. Y. *Indian Financial System – Theory and Practice*, Vikas Publishing House.
3. Dhanekar, *Pricing of Securities*, New Delhi: Bharat Publishing House.
4. Prasanna Chandra. *Financial Management: Theory and Practices*. Tata McGraw hill Publishing Co.

5. Sinha, S. L. N. *Development banking in India*. Madras: Institute of Financial Management and Research.
6. Khan and Jain, *Financial services*, 2<sup>nd</sup> edition. Tata McGraw hill
7. Singh J. K, *Venture Capital Financing in India*, Dhanpat Rai and company, New Delhi.
8. Annual Reports of major Financial Institutions in India.

**Note: Latest edition of text books may be used.**

## Paper code-353: 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, Difference between Book-Keeping, Accountancy, Auditing & Investigation,

**Unit II: (08 Lectures)**

Internal Control- Internal Check and Internal Audit; Audit Procedure, vouching, it's meaning, Importance, 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, Profit may be declared out of Capital Gain but in no case out of Capital. Depreciation and reserves.

**UNIT V : (10Lectures)**

Audit of Banking Companies, Educational Institutions, Non Profit Organizations and Co-operative Societies, Hotels, & Hospital. 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. Alvin Arens and James Loebbecke, Auditing: an Integral Approach.
7. Ravindar Kumar and Virendra Sharma, Auditing Princiles and Practice, PHI Learning Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
8. Bob Tricker, Corporate Governance- Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. The Companies Act 2013 (Relevant Sections)
10. M. C Kuchhal.. Corporate Laws, ShriMAhaveer book depot, (Publishers) (Relevant Chapters)
11. Relevant Publications of ICAI on Auditing (CARO)
12. T.R.Sharma, Auditing, SahityaBhavan Publications.(Hindi+English)
13. B.K. Mehta, SahityaBhavan Publications.(Hindi+English)
14. Note: Latest edition of text books may be used

**Paper code- 354: CORPORATE TAX PLANNING**

**Duration: 3 hrs.**

**Marks (External 80 : Internal 20)**

**Lectures: 65**

**Objective:** To provide basic knowledge of corporate tax planning and its impact on decision- making.

Unit	Contents	No.of Lectures
Unit I	Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India. Types of companies. Residential status of companies and tax incidents. Tax liabilities and minimum alternate tax. Tax on distributed profits.	9
Unit II	Tax planning with reference to setting up of a new business: Location aspect, nature of business, form of organization. Tax planning with reference to financial management decision. Capital Structure, dividend including demand dividend and bonus shares. Tax planning with reference to sale of scientific research assets.	12
Unit III	Tax planning with reference to specific management decisions- Make or Buy; own or lease; repair or replace Tax planning with reference to employees remuneration Tax planning with reference to receipt of insurance compensation Tax planning with reference to distribution of assets at the time of liquidation.	15
Unit IV	Special provision relating to non- residents Double taxation relief Provisions regulating transfer pricing Advance ruling Advance pricing Agreement	12
Unit V	Tax planning with reference to business restructuring - Amalgamation - Demerger - Slump sale - Conversion of sole proprietary concern/partnership firm into company - Conversion of company into LPP - Transfer of assets between holding and subsidiary companies.	17

**Suggested Readings:**

1. Singhanian, Vinod K. and Monica Singhanian, *Corporate tax planning*, Taxmann Publication Pvt Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, *Corporate tax planning and Management*. Bharat Law House. New Delhi.
3. Achary, Shuklendra and M. G Gurha, *Tax planning under direct tax*, Modern Law Publication, Allahabad.
4. Mittal, D. P. *Law of Transfer Pricing*, Taxmann Publication Pvt Ltd., New Delhi.
5. IAS – 12 and AS – 22
6. T. P. Ghosh, *IFRSs*, Taxmann Publication Pvt Ltd., New Delhi.

**Journals:**

1. Income Tax Reports, Company Law Institutes of India Pvt. Ltd. Chennai.

2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.

3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

**Note: Latest edition of text books may be used.**

**OR**

**Paper code- 354: SPECIALISED ACCOUNTING II**

**Duration: 3 hrs.**

**Marks (External 80 : Internal 20)**

**Lectures: 65**

**Unit I**

**12 Lectures**

Introduction- Shares, Stock, Reserve Capital and Capital Reserve. Book Building-Meaning advantages and process. Sweat equity shares, Surrender of Shares- Distinction between Surrender of Shares and Forfeiture of Shares.

**Unit II**

**8 Lectures**

Acquisition of business- For new set of books are opened and for Existing set of books are continued

**Unit III**

**25 Lectures**

**Depreciation, Reserves and Provisions.**

Depreciation- Meaning, Definitions, Causes, Objectives and different methods. Accounting of Depreciation under, Fixed Balance Method, and Diminishing Balance Method with changes in Method of Depreciation, Annuity Method, Depreciation Fund Method and Insurance Policy Method. Reserves and Provisions

**Unit IV**

**10 Lectures**

Accounts of Banking Companies- Preparation of P/L A/C and Balance Sheet, Accounting for Rebate on Bill discounted, Interest on Doubtful debts and customer's accounts.

**Unit V**

**10 Lectures**

Accounting for Insurance Companies- Preparation of (Annual Accounts) Revenue Accounts, Profit and Loss Accounts, Profit and Loss Appropriation Accounts and Balance Sheet.

**Suggested Readings:**

1. Jitendra Sonar, Specialised Accounting, Kalyani Publishers Kolkata (Hn.+Eng.)
2. S.P.Jain and K.L.Narang, Corporate Accounting (Advanced Accountancy) Volume II, Kalyani Publishers, Kolkata.
3. S.N.Maheshwari and S.K.Maheshwari, Advanced Accountancy Volume II, Vikash Publishing house Pvt. Ltd. New Delhi.
4. M.C.Shukla, T.S.Grewal, M.P.Gupta and B.M.Agrawal, Advanced Accountancy Volume II, S.Chand and Co. Ltd. New Delhi. (Hn.+Eng.)
5. Dr. S.K.Singh, Advanced Accountancy, SBPD Publications Agra.



## SPECIALISATION MARKETING GROUP

**Paper code- 352: 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*. 5<sup>th</sup> edition Prentice Hall of India, New Delhi.
4. Batra, Myres and Askers, *Advertising Management*, 5<sup>th</sup> 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.

**Paper code- 353: PRINCIPLES OF MARKETING & SERVICE 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*. 13<sup>th</sup> 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 Ferell. *Marketing: Planning, Implementation &Control*.Cengage Learning.
6. Majaro, Simon. *The Essence Of Marketing*, Prentice Hall, New Delhi.
7. Zikmund 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.

**Paper code- 354: RURAL MARKETING**

**Duration: 3 hrs.**

**Marks 100 (External 80: Internal 20)**

**Lectures: 65**

**Unit I**

Introduction to, Rural Marketing, Nature and Scope, Rural Marketing and Urban Marketing, Rural Marketing in Indian context.

**Unit II**

Rural Consumer- Concept, Characteristics, Attitude.

Buying Behavior, Buying Pattern of Rural Consumers.

Rural Marketing Strategies- Product Planning, Packaging, Branding, Pricing, Promotion

**Unit III**

Introduction to Service Marketing- Services- Types, Nature, Characteristics.

Understanding Service Customers- Reasons for growth and Indian Scenario.

**Unit IV**

Services Marketing Management, Service Marketing Mix- Elements, Service Products, Pricing in Services. Service permission, Place in services, People in services.

**Unit V**

Services Marketing in profit and nonprofit origination- Tourism and travels, Transportation.

Financial Services, Information Technology and Communication Services, Media Services, Health care Service, Professional Service, Educational Service.

**Suggested Readings :**

1. Rampal & Gupta, Service Marketing Concept, Galgotia Publishing Co.
2. Ravi Shankar, Service Marketing, The Indian Perspective, Excel Books.
3. T.P. Gopalswamy, Rural Marketing, Wheeler Publishers, New Delhi.
4. Venugopal and Raghu, Services Marketing, Himalaya Publishing Ltd.
5. Rajgopal, managing Rural Business, Wheeler Publishers, New Delhi.

## B.Com. (Hons.): 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*, Cengage Learning.
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)



The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV).

**UNIT III:**

**15 Lectures**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods of calculating cost of equity capital. Cost of retained earnings, Cost of Debt and Cost of Preference Capital.

**UNIT IV:**

**12 Lectures**

Dividend Decision– Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, Dividend policies in practice

**UNIT V:**

**15 Lectures**

Working Capital Decision: Concepts of working capital, the risk- return trade off, source of short-term finance, working capital estimation, cash management, receivables management, inventory management and payable management.

**Suggested Readings:**

1. Horne. J. C. Van and Wackowich, *Fundamentals of Financial Management*, 9<sup>th</sup> edition, New Delhi Prentice Hall of India.
2. Levy H. and M Sarnat. *Principles of Financial Management*, Engelwood Cliffs, Prentice Hall.
3. Johnson, R. W, *Financial Management*, Boston Allyn and Bacon
4. Joy. O. M. *Introduction to Financial Management*, Hornewood Irwin.
5. Kjan and Jain, *Financial Management, text and problems*, 2<sup>nd</sup> edition, Tata McGraw Hill New Delhi.
6. Pandey, I. M *Financial Management*, Vikas Publication.
7. Chandra P, *Financial Management,- Theory and practices*, (Tata McGraw Hill).
8. Rustagi. R. P, *Fundamentals of Financial Management*, Taxmann Publication Pvt Ltd.
9. Singh J. K, *Financial Management, text and problems*, 2<sup>nd</sup> edition, DhanpatRai and Company, Delhi.
10. Singh, Surendra and Kaur, Rajeev, *Fundamentals of Financial Management*, Book Bank International.

**Note: Latest edition of text books may be used.**







**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 redressal 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. "Consumer Affairs" (2007) Delhi University Publication, Pp. 334
2. Aggarwal, V. K. (2003) *Consumer Protection: Law and Practice*, 5<sup>th</sup> 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](http://www.cuts.org)

6. Deepa Sharma, *Grievance redress and Consumer Protection in india*, Lambert 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: Honsesis, issues and Perspectives. EffulHonsce*. 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](http://www.consumer-voice.org)
3. *Ethical Consumer* (Magazine): ECRA Publishing Ltd. UK [www.ethicalconsumer.org](http://www.ethicalconsumer.org)
4. *Upbhokta 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: SALES ORGANISATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Marks (External 80 : Internal 20)**

**Lectures: 65**

**UNIT I:**

**Sales Management** : Concept & definition, objectives, functions. Sales Organization purpose, structure (with examples – line, line & staff, functional, committee, matrix), different models of sales organizations - field level structure (geographic, product based, customer based, activity based, hybrid, team), steps in setting up the Sales Organisation.

**UNIT II:** Sales Forecasting : Definition, need & significance, Methods of Sales forecasting - quantitative & qualitative (theoretical aspect only).

**UNIT III:**

Designing the Sales Force Objectives of designing the sales force, estimating man power requirements (Workload method, Sales Potential Method, Incremental method) with sums, Sales manager today as a leader under relationship management (qualities of a sales manager).

**UNIT IV:**

Managing the Sales Force Recruitment (sources). Selection- importance & steps, Training importance, methods. Compensation- types & components, Motivation- techniques (financial and non financial). Evaluation of Sales force performance- importance, criteria of performance.

**UNIT V:**

Sales Control Steps involved in sales control system, Tools and Techniques of sales control (quantitative & qualitative). Sales Budget – Concept, Purpose. Sales Audit – Concept & major aspects (objectives, policies, organizations, methods, procedures, personnel & environment), Task of CEO/Head of Sales in today's competitive environment.

**UNIT VI:**

Personal selling and Salesmanship Buyer- seller Dyads (with diagram), Theories of selling (AIDAS), Steps of Personal selling, Handling Sales Objections or resistance (types & how to handle them), Channel Conflicts (types of conflicts & conflict resolution techniques or methods), Negotiation Skill.

**Suggested Readings :**

1. Cundiff, Still & Govoni, Sales Management, PHI, New Delhi.
2. Smith R., Sales Management, PHI, New Delhi.
3. Stanton & Spiro, Management of Sales Force, McGraw Hill.
4. Jobber, Selling and Sales, Management, Tata McGraw Hill.
5. Panda, Sales and Distribution Management, Oxford University Press.

**B. Com ( Hons.): Semester – VI**

**Paper code- 364: MARKETING COMMUNICATION**

**Duration: 3 hrs.**

**Marks 100 (External:80, Internal:20)**

**Lectures: 65**

**Unit I.** Marketing Communication : concept; marketing communication in relation to the marketing process; objectives of marketing communication; need for developing effective communication; managing integrated marketing communication; defining advertising, advertiser and advertising agency, role of advertising; function of advertising.

**Unit II.** Advertising Media: different types of media; media selection; measuring media effectiveness. (types of media, establishing media objectives, schedule, allocating media weight, timing and duration strategies, reach, frequency and media planning, relative cost media buying, monitoring, media performance; Print and Broadcast media-newspaper, magazine, radio, television transit, outdoor, internet, yellow pages).

**Unit III.** Advertising Effectiveness: concept; different types of tests (creativity and advertising, base of advertising effectiveness, pre-testing and post-testing of creative ads, qualitative and quantitative research-elementary ideas).

**References :**

1. Aaker, Batra & Myers, Advertising Management, Prentice Hall, New Delhi.
2. rossiter & Percy, Advertising & Promotion Management, McGraw Hill, New York.
3. Sundage, Fryburger & Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.
4. Belch & Belch, Adverising and Promotion, Tata McGraw Hill.
5. Kazmi & Batra, Advertising & Sales Promotion, Excel Books.
6. Ogilvy D. Ogilvy on Advertising, Vintage Books, New York.

**THE END**