

SHRI GURU RAM RAI UNIVERSITY

(Estd. by Govt. of Uttarakhand, vide Shri Guru Ram Rai University Act no. 03 of 2017)



Syllabus of Under Graduate Courses (B. Com. CBCS)

**Effective from Academic Session
2017-2018**

Bachelor of Commerce (B.Com)**Three-Year (Six-semester) Full-Time Programme**

The examination for the Degree of Bachelor of Commerce (B.Com.) shall consist of six semesters.

An academic year shall consist of two semesters:

Odd Semester (I, III & V Semesters): July to December

Even Semester (II, IV and VI Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

Eligibility:

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the course. The other terms and conditions shall be applicable as per University norms.

SEMESTER PATTERN:

TOTAL WORKING TIME IN 1 SEMESTER	15 WEEKS OR 90 DAYS
TOTAL WORKING TIME IN 1 WEEK	30 HOURS (LECTURE+LAB+PRACTICAL)
IDEAL LECTURE CLASS SIZE (FOR LECTURE)	60 STUDENTS/BATCH
IDEAL LECTURE CLASS SIZE (FOR LAB)	20 STUDENTS/BATCH

STUDENT EVALUATION PATTERN:

TOTAL	1 ST SESSIONAL(1 HOUR)	2 ND SESSIONAL(1 HOUR)	EXTERNAL(2 HOURS)
100 MARKS	15 MARKS	15 MARKS	70 MARKS

- Sessional tests may employ one or more assessment tools such as objective tests, assignments, paper presentation, laboratory work, etc suitable to the course.

PROPOSED SCHEME FOR CHOICE BASED CREDIT SYSTEM IN B.COM

	CORE COURSE (12)	Ability Enhancement Compulsory Course (AECC) (2)	Skill Enhancement Course (SEC) (2)	Discipline Specific Elective DSE (4)	Generic Elective GE (2)
I	FINANCIAL ACCOUNTING	ENVIRONMENTAL SCIENCE			
	BUSINESS ORGANIZATION &				
	ENGLISH LANGUAGE (MIL-1)				
II	BUSINESS LAW	(ENGLISH/HINDI COMMUNICATION)			
	BUSINESS STATISTICS				
	HINDI LANGUAGE (MIL-2)				
III	COMPANY LAW		COMPUTER APPLICATION IN BUSINESS		
	INCOME TAX LAW & PRACTICE				
	HINDI LANGUAGE (MIL-3)				
IV	BUSINESS COMMUNICATION (MIL-4)		E-COMMERCE		
	CORPORATE ACCOUNTING				
	COST ACCOUNTING				
V			ENTREPRENEURSHIP	CHOOSE ONE OUT OF THREE GROUPS	MICRO ECONOMICS

				CHOOSE ONE OUT OF THREE GROUPS	
VI			SEMIANR & VIVA	CHOOSE ONE OUT OF THREE GROUPS	MACRO ECONOMICS
				CHOOSE ONE OUT OF THREE GROUPS	

***GROUPS CHOOSSED IN IV SEMESTER REMAIN SAME IN THE V SEMESTER.**

COURSE CREDITS

COURSE TYPE	CORE	AECC	SEC	DSE	GE	TOTAL
1 ST SEMESTER	18	04	NIL	NIL	NIL	22 CREDITS
2 ND SEMESTER	18	04	NIL	NIL	NIL	22 CREDITS
3 RD SEMESTER	18	NIL	04	NIL	NIL	22 CREDITS
4 TH SEMESTER	18	NIL	04	NIL	NIL	22 CREDITS
5 TH SEMESTER	NIL	NIL	04	12	06	22 CREDITS
6 TH SEMESTER	NIL	NIL	04	12	06	22 CREDITS
TOTAL NO. OF CREDITS	72	8	16	24	12	132 CREDITS

*TOTAL= 132 credit points [8 AECC)] + [16 SEC) + [72 Core Course] + [24 DSE] + [12 GE)

* Credit defines the quantum of contents/syllabus prescribed for a course and determines the number of hours of instruction required per week.

Course contents will be of 15 week (90 days/ semester) schedule:

***1 CREDIT/DAY= [1 hour of lecture/instruction] and [laboratory/field-work 3 hours] per week.**

***1 CREDIT/COURSE= 15 hours of lectures per semester).**

***One Credit hr. (Two Practical Periods per week per batch) for Practical
B.Com (Semester I)**

S. N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGES-001	Environmental Studies	(AECC)-1	4	0	0	4
2	BGFA-002	Financial Accounting	Core Course C-1	4	1	1	6
3	BGBM-003	Business Organization and Management	Core Course C-2	5	1	0	6
4	BGEL-004	English Language	Language-1	5	1	0	6

B.Com (Semester II)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGEC-005	Language: English/Hindi/Modern L.	(AECC)-2	4	0	0	4
2	BGBL-006	Business Law	Core Course C-3	5	1	0	6
3	BGBS-007	Business Statistics	Core Course C-4	5	1	0	6
4	BGHL-008	Hindi/Modern Indian Language	Language-2	5	1	0	6

B.Com (Semester III)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGCL-009	Company Law	Core Course C-5	5	1	0	6
2	BGIT-010	Income Tax Law and Practice	Core Course C-6	4	1	1	6
3	BGLT-011	Hindi/Modern Indian Language	Language-3	5	1	0	6
4	BGCB-012	Computer Applications in Business	(SEC)- 1(a)	2	0	0	2
		Practical	(SEC)- 1(b)	0	0	2	2

B.Com (Semester IV)

S. N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGBC-013	Business Communication	Language-4	5	1	0	6
2	BGCA-014	Corporate Accounting	Core Course C-7	5	1	0	6
3	BGCT-015	Cost Accounting	Core Course C-8	5	1	0	6
4	BGEM-016	E-Commerce	(SEC)- 2(a)	3	0	0	3
		Practical	(SEC)- 2(b)	0	0	1	1

B.Com (Semester V)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGHR-017 (a) BGMM-017 (b) BGFM-017 (c)	Any one the following GROUP A: Human Resource Management GROUP B: Principles of Marketing GROUP C: financial management	Discipline - Specific Elective (DSE)-1	5	1	0	6
2	BGIR-018 (a) BGCR-018 (b) BGPA-018 (c)	Any one of the following GROUP A: Industrial relations & labour laws GROUP B: Consumer Behavior GROUP C: Computer accounting system (i)Theory (ii)practical	Discipline-Specific Elective (DSE)-2	5	1	0	6
3	BGME-019	Micro Economics	Generic Elective (GE)-1	5	1	0	6
4	BGEP-020	Entrepreneurship	(SEC)-3	4	0	0	4

B.Com (Semester VI)

S.N.	Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1	BGIP-021 (a) BGSM-021 (b) BGBI-021 (c)	Any one of the following GROUP A: Industrial psychology GROUP B: Service marketing GROUP C: Banking and Insurance	Discipline – Specific Elective (DSE)-3	5	1	0	6
2	BGOS-022(a) BGRM-022 (b) BGIM-022 (c)	Any one of the following GROUP A: office management and secretarial practice GROUP B: Rural Marketing GROUP C: fundamentals of investment	Discipline – Specific Elective (DSE)-4	5	1	0	6
3	BGIE-023	Indian Economy	(GE)-2	5	1	0	6
4	BGSV-024	Seminar and Comprehensive Viva- Voce	(SEC)-4	0	0	0	4

COURSE CODE	REFERS TO
BG	B.COM GENERAL
BH	B.COM HONORS
MC	M.COM

B. Com.: Semester I**BGES 001: ENVIRONMENTAL STUDIES****Total lectures: 30****Course objectives: This subject is particularly set up to spread awareness among the students about environment.****Lectures: 6****Unit 1: Introduction to Environmental Sciences and Ecosystems:** Multidisciplinary nature of Environmental Sciences, Scope and importance, Concept of sustainability and sustainable development.**Ecosystems:** What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).**Lectures: 6****Unit 2: Natural Resources: Renewable and Non-renewable Resources** · Land resources and land use change; Land degradation, soil erosion and desertification. · Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. · Water: Use and ground water, floods, droughts, conflicts over water (international & inter-state). Energy resources, Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs case studies, Concept of biodiversity.**Lectures: 6****Unit 3: Environmental Pollution** · Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution · Nuclear hazards and human health risks · Solid waste management: Control measures of urban and industrial waste. · Pollution case studies.**Lectures: 6****Unit 4: Environmental Policies & Practices** · Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture · Environment Laws: Environment Protection Act 1986; Air (Prevention & Control of Pollution) Act 1981; Water (Prevention and control of Pollution) Act 1974; Wildlife Protection Act 1972; Forest Conservation Act 1980. International agreements: Montreal protocol, Kyoto protocol and Convention on Biological Diversity (CBD). · Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.**Lectures: 6****Unit 5: Human Communities and the Environment** · Human population growth: Impacts on environment, human health and welfare. · Resettlement and rehabilitation of project affected persons; case studies. · Disaster management: floods, earthquake, cyclones and landslides. Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan. · Environmental ethics: Role of Indian and other religions and cultures in environmental conservation. · Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).**uggested Readings:**

1. Carson, R. 2002. Silent Spring. Houghton Mifflin Harcourt.
2. Gadgil, M., & Guha, R. 1993. This Fissured Land: An Ecological History of India. Univ. of California Press.
3. Gleeson, B. and Low, N. (eds.) 1999. Global Ethics and Environment, London, Routledge.
4. Gleick, P. H. 1993. Water in Crisis. Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute, Oxford Univ.Press.
5. Groom, Martha J., Gary K. Meffe, and Carl Ronald Carroll. 2006. Principles of Conservation Biology.

Approved as per(Agenda No-3) of Ist Academic Council Meet, dated 07 October 2017nderland:

Note: This may have latest edition also.

Paper BGFA 002: FINANCIAL ACCOUNTING

Lectures: 52, Practical: 26

Course objectives: The objective of this subject is to give students a conceptual knowledge regarding financial accounting and skillfully record financial statements.

Unit 1: (a) Theoretical Framework

3 Lectures

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

(b) Accounting Process

2 Lectures

From recording of a business transaction to preparation of trial balance including adjustments

(c) Computerised Accounting Systems

26 Practical Lab

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company

Unit 2: (a) Business Income

8 Lectures

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. 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.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (IND-AS): 2

(b) Final Accounts

7 Lectures

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities

Unit 3: Accounting for Hire-Purchase and Installment Systems, Consignment, and Joint Venture

15 Lectures

- i) Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession. ii) *Consignment*: Features, Accounting treatment in the books of the consignor and consignee. iii) *Joint Venture*: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit 4: Accounting for Inland Branches**9 Lectures**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5: Accounting for Dissolution of Partnership Firm**8 Lectures**

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, 2013. *Accounting: Text and Cases*. McGraw-Hill Education, 13th Edition.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, 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*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, NewDelhi

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

Paper BGBM 003: BUSINESS ORGANISATION AND MANAGEMENT

Lectures: 65

Course objectives: The subject aims to provide the basic knowledge of business structure and management activities.

Unit 1: Foundation of Indian Business

Lectures: 13

Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit 2: Business Enterprises

Lectures: 13

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.

Unit 3: Management and Organisation

Lectures: 13

The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Groups and Teams.

Unit 4: Leadership, Motivation and Control

Lectures: 13

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.

Communication: Process and Barriers; Control: Concept and Process.

Unit V: Functional Areas of Management

Lectures: 13

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices

Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer - Employee Relations.

Suggested Readings:

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. Griffin, *Management Principles and Application*, Cengage Learning

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

Language-1**Paper BGEL 004: ENGLISH**

Course objectives: The purpose of this subject is to impart grammatical knowledge and its applications.

Unit 1

(a) Phonetic Symbols (b) Primary and Secondary Stresses (c) Rising and Falling Tones

Unit 2

(a) Parts of Speech (b) Use of Articles (c) Use of Preposition

Unit 3

(a) Time and Tenses (b) Direct and Indirect Narrations (c) Active and Passive Voice

Unit 4

(a) Common mistakes in English (b) Para jumbles (c) word analogies

Unit 5: Vocabulary building:

(a) Antonyms & Synonyms (b) One word substitutions (c) Idioms & Phrases

Suggested Readings:

1. Daniel Jones: *English Pronouncing Dictionary*
2. *Remedial English Grammar*, Macmillan, New Delhi
3. Bhatnagar & Bell: *Communication in English*
4. M.L. Tickoo: *General English for Language Skills*
5. *Structure of Modern English: A text Book of English Phonetics for Indian students-* by Bala Subhramaniam, Macmillan
6. Norman Lewis: *Word Power Made Easy*

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

**B. Com.: Semester
II****Paper BGEC 005: LANGUAGE: English Communication**

Course objectives: The objective of this paper is to enhance the reading, writing, listening and speaking ability of students.

Unit 1: Theory of communication, types and modes of communication

Introduction, Definitions and function of communication, Need for effective communication, Process of communication, Barrier to communication, Kinds of communication: intrapersonal, personal, group and mass verbal and non-verbal communication.

Unit 2: Listening and speaking skills

Types of listening, developing effective listening skills, Academic listening (Lectures), Listening to talks and presentation, Monologue, dialogue, group discussion, miscommunication, interview, public speech, Pronunciation, accent, and intonation and rhythm

Unit 3: Reading skills

Skimming, scanning, summary, paraphrasing, comprehension

Unit 4: Writing Skills: Social and Official Correspondence

Enquiries, complaints and replies, Letters to the editor, Social appeals in the form of letter/pamphlets, Standard business letter, Email drafting and etiquettes, preparing agenda and writing minutes for meetings, précis, paragraph, essay writing.

Unit 5: Career skills

Job application, Cover letters, Bio-data, CV and Resume and effective profiling, Mock interviews, Group discussions.

Unit 6: Seminars and play: Public speaking skills and role playing session**Suggested Readings:**

1. Prasad, P. *The Functional Aspects of Communication Skills*, Delhi.
2. Sen, Leena. *Communication Skills*, Prentice Hall of India, New Delhi.
3. McCarthy, Michael. *English Vocabulary in Use*, Cambridge University Press.
4. Rajinder Pal and Prem Lata. *English Grammar and Composition*, Sultan Chand Publication.

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

Paper- BGBL 006: BUSINESS LAW**Lectures: 65**

Course objectives: The main purpose of this course is to give basic knowledge about the types of business activities along with its relevant laws.

Unit 1: The Indian Contract Act, 1872: General Principles of Contract **Lectures: 13**

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

Unit 2: The Indian Contract Act, 1872: Specific Contracts **Lectures: 13**

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

Unit 3: The Sale of Goods Act, 1930 **Lectures: 13**

- (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 a non-owner (d) Performance of contract of sale
- (e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws **Lectures: 13****(A) The Partnership Act, 1932**

- (a) Nature and Characteristics of Partnership (b) Registration of a Partnership Firms
- (c) Types of Partners (d) Rights and Duties of Partners (e) Implied Authority of a Partner
- (f) Incoming and outgoing Partners (g) Mode of Dissolution of Partnership

(B) The Limited Liability Partnership Act, 2008 (An overview)

- (a) Salient Features of LLP
- (b) Differences between LLP and Partnership, LLP and Company (c) LLP Agreement,
- (d) Partners and Designated Partners (e) Incorporation Document
- (f) Incorporation by Registration (g) Partners and their Relationship

Unit 5: The Negotiable Instruments Act 1881 **Lectures: 13**

- (a) Meaning, Characteristics, and Types 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. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Sushma Arora, *Business Laws*, Taxmann Publications.
6. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
7. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
8. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
9. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.
10. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House

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

Paper BGBS 007: BUSINESS STATISTICS**Lectures: 65**

Course objectives: To develop understandings of basic concept of statistics and skills to accomplish the solution in an area.

UNIT I: Introduction**Lectures: 13**

Nature, Scope, Importance and Limitations of Statistics, Statistical Investigation: Planning a Statistical Investigation, Methods of Collecting Primary and Secondary Data, Principles and Methods of Sampling.

UNIT II: Data Classification and Representation**Lectures: 13**

Methods of Classification and Tabulation, Graphical Presentation of Data and its Interpretation, Location of Median, Quartiles and Mode Graphically, One and Two Dimensional Diagrams.

UNIT III: Statistical Average**Lectures: 13**

Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.

UNIT IV: Correlation and Regression Analysis**Lectures: 13**

Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error, Regression analysis.

UNIT V: Index Number**Lectures: 13**

Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, and Measurements of Trend.

Suggested Readings:

1. Levin, Richard and David S. Rubin, *Statistics for Management*, Pearson Education.
2. N D Vohra, *Business Statistics*, McGraw Hill Education.
3. Berenson and Levine, *Basic Business Statistics: Concepts and Applications*, Pearson Education.
4. Spiegel M.D, *Theory and Problems of Statistics*, Schaum Outlines Series, McGraw-Hill.
5. Beri, G.C., *Business Statistics*, McGraw-Hill.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.

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

LANGUAGE-2

Paper BGHL 008: Hindi/Modern Indian Language

Lectures: 65

ह॑दी का व्यव॑ारिक व्याक॑िण शास्त्र

इकाई १: भाषा औ॑ि व्याक॑िण

भाषा की पर॑िभाषा औ॑ि ह॑क्षे॑षताए
 व्याक॑िण औ॑ि भाषा का
 अन्तः सम्बन्ध॑ ध॑रि, वण॑ एव॑ म॑ात्राएँ

इकाई २: शब्द परिचय

श्रोत॑ के आधा॑ि पि॑ शब्दो॑ के भेद- तत्सम, तद्भव, देशज
 एव॑ ह॑क्षे॑शी शब्दो॑ की व्याक॑िणक॑ कोहिया॑- स॑ज्ञा,
 स॑र्वि॑ाम, ह॑रि॑या
 शब्दगत॑ अशु॑द्धि॑याँ तथा॑ उपसर्ग॑ एव॑ प्रत्यय॑

इकाई ३: व्याक॑िण- व्यव॑ाि

ह॑ ग, वच॑ि, क॑ाि, सह॑ध
 तथा॑ समा॑स अप॑ह॑रि॑त ग॑दाशु॑
 म॑ु॑वा॑वि॑ एव॑ लो॑कोद्ध॑रि॑याँ

इकाई ४: वाक्य परिचय

वाक्य॑ के ि॑ग
 वाक्य॑ के भेद
 वाक्य॑ अशु॑द्धि॑याँ एव॑ ह॑वि॑ाम ह॑च॑ह

सन्द॑भ ग्र॑न्थ

१. व्यव॑ारिक ह॑दी स॑चि॑िा औ॑ि अभ्या॑स- बा॑ गो॑ह॑वद॑ ह॑म॑
२. आधु॑हिक॑ह॑दी व्याक॑िणः स्वरु॑प एव॑ प्र॑योग-भा॑िती॑ खु॑बा॑ क॑ि
३. ह॑दी व्याक॑िण॑ के ि॑वी॑ि हि॑ह॑तज- ि॑ह॑व॑द्र कु॑ म॑ाि॑ पा॑ाि॑क
४. ह॑दी भा॑षा॑ का॑ उ॑द्ग॑म औ॑ि ह॑क्का॑स -उ॑दय॑ ि॑ाि॑याण॑ ह॑त॑वा॑िी
५. ह॑दी भा॑षाः स॑चि॑िा॑ के ह॑व॑ह॑ष आ॑या॑म- ि॑ह॑व॑द्र ि॑ाथ॑ श्री॑वा॑स्त॑व
६. ह॑दी व्याक॑िण॑- का॑म॑ता प्र॑सा॑द गु॑प्त
७. ह॑दी भा॑षा॑ की॑ स॑चि॑िा॑- भो॑ ा॑िाथ॑ ह॑त॑वा॑िी

B. Com.: Semester III

Paper BGCL 009: COMPANY LAW**Lectures: 65**

Course objectives: The objective of this course is to provide knowledge regarding the provision of Companies Act 2013.

UNIT 1: Introduction**Lectures: 15**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

UNIT 2: Documents**Lectures: 15**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

UNIT 3: Management**Lectures: 15**

Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, 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 of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

UNIT 4: Dividends, Accounts, Audit**Lectures: 10**

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

UNIT 5: Winding Up**Lectures: 10**

Concept and modes of Winding Up. **Insider-Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
 2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
 3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
 4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
 5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
 6. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
 7. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
- Note: Latest edition of the text books should be used.

Paper BGIT010: INCOME TAX LAW AND PRACTICE

Lectures: 52, Practical:26

Course objectives: To equip students with application of principles and provisions of Income Tax Act 1961 and related rules.

Unit 1: Introduction

Lectures: 10

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, 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

Unit 2: Computation of Income under different heads-1

Lectures: 18

Income from Salaries; Income from house property

Unit 3: Computation of Income under different heads-2

Lectures: 10

Profits and gains of business or profession; Capital gains; Income from other sources

Unit 4: Computation of Total Income and Tax Liability

Lectures: 14

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

Unit 5: Preparation of Return of Income (practical)

Practical:26

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

Journals

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

Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at incometaxindiaefiling.gov.in

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

Paper BGHI 011: Hindi/Modern Indian Language

Lectures: 65

आधुनिक भारतीय भाषा
हंदी गद् एवं पद् का उद्भव औ हवकास

इकाई 1- हंदी गद् साहस्य का उद्भव औ

हवकास हंदी गद् की हववध हवधाओ

का परचय

इकाई 2- एेमचद (मत्), बा मुकद गुप्त-श्रीमाि का स्वागत, भाितेन्दु-
अधेि िगिी

इकाई 3- हंदी भाषा और साह त्य

आधुनिक भारतीय भाषाओं का सामान्य पररचय

हंदी साह त्य का आहदकाल एवं मध्यकाल

हंदी साह त्य का आधुनिक काल

इकाई 4- भाि का िी एवं िीहतका िी हंदी
कहवता

कबीि: कबीि ग्रथाव िी

(सम्पादक) श्याम

सदि

दास गुरुदेव का

अग-

२,४,८, पद सख्या- 15,16,19,40,

महताम, ग्रथाव िी, कृ षणहबसािी

हमश्र

(सम्पादक) पद सख्या ५,९.

इकाई 5- आधुनिक हंदी काव्य

श्रीधि

पािक: साध्य-अिि,

देसादि

ऊष्मा

सन्दभ ग्रथ

१. आधुनिक हिंदी गद्य-सहित- डॉ. इंदिरा
२. प्रेमचंद और उर्दू युग- इमहव अस शमा
३. हिंदी का गद्य-सहित- इमचंद्र तवांी
४. आधुनिक हिंदी गद्य-सहित- डॉ. इंदिरा

५. ह॑दीभाषा- धी॑िेद्र वमा
६. कब॑ीि- डॉ. हवजे॑ेद्र सनातक
७. ह॑दीसफीकाव्यकीभहमका- िामपज॑िहतवा॑िी
८. मह॑तिामः कहव औ॑िआचाय-डॉ. म॑ेेद्र कु मा॑ि
९. श॑ीध॑ि पा॑िक- िघुवश
१०. ह॑दीसाह॑त्य का इहत॑ास- आचाय िामच॑द्र शुक्ल

Paper BGCA 012: COMPUTER APPLICATIONS IN BUSINESS

Lectures: 26, Practical: 52

Course objectives: To provide and develop computer skills and knowledge for commerce students and to tell the usefulness of IT tools.

Unit 1: Word Processing

Lectures: 3, Practical: 6

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

Creating Business Documents using the above facilities

Unit 2: Preparing Presentations

Lectures: 3, Practical: 6

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit 3: Spreadsheet and its Business Applications

Lectures: 10, Practical: 20

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit 4: Creating Business Spreadsheet**Lectures: 10, Practical: 20**

Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Note:

1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

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

Paper BGBC 013: BUSINESS COMMUNICATION**Lectures: 65**

Course objectives: The objective of this subject is to improve the communication skills of the students and also to improve the reading, writing skills too.

Unit 1: Nature of Communication**Lectures: 13**

Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication

Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

Unit 2: Business Correspondence**Lectures: 13**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3: Report Writing**Lectures: 13**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary**Lectures: 13**

Words often confused, Words often misspelt, common errors in English.

Unit 5: Oral Presentation**Lectures: 13**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
 2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11th ed., McGraw Hill Education.
 3. Shirley Taylor, *Communication for Business*, Pearson Education
 4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
 5. Leena Sen, *Communication Skills*, PHI Learning
- Note: Latest edition of the text books should be used.

Paper BGCA014: CORPORATE ACCOUNTING**Lectures: 65****Course objectives: To enable the students to acquire the basic knowledge of corporate accounting and to learn techniques of financial statements.****Unit 1. Accounting for Share Capital & Debentures****Lectures: 15**

Valuation of Goodwill and Valuation of Shares, Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares, Issue and Redemption of Debentures

Unit2. Final Accounts**Lectures: 10**

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

Unit 3. Amalgamation of Companies**Lectures: 10**

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

Unit 4. Accounts of Holding Companies/Parent Companies**Lectures: 10**

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

Unit 5. Accounts of Banking Companies**Lectures: 20**

Difference between balance sheet of banking and non-banking companies; Prudential norms; Asset structure of a commercial bank; Non-performing assets (NPA), Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS): 7.

Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.

6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand & Co.
8. Amitabha Mukherjee and Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
9. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

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

Paper BGCT 015: COST ACCOUNTING

Lectures: 65

Course objectives: To acquaint the students with basic concept used in cost accounting, various method involved in cost ascertaining book keeping system.

Unit 1: Introduction

Lectures: 15

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

Unit 2: Elements of Cost: Material and Labour

Lectures: 15

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

Unit 3: Elements of Cost: Overheads

Lectures: 15

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4: Methods of Costing

Lectures: 10

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

Unit 5: Book Keeping in Cost Accounting

Lectures: 10

Integral and non-integral systems; Reconciliation of cost and financial accounts

Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
3. Rajiv Goel, *Cost Accounting*. International Book House
4. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
5. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
8. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons

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

BGEC 016: E-Commerce**Lectures: 40, Practical Lab: 26****Course objectives: The main object of this course is to make students familiar with mechanism for conducting business transactions through electronic means.****Unit 1: Introduction****Lectures: 8**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

Unit 2: Security and Encryption**Lectures: 8**

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

Unit 3: IT Act 2000 and Cyber Crimes**Lectures: 8**

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

Unit 4: E-payment System**Lectures: 8, Practical Lab:4**

Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

Unit 5: On-line Business Transactions**Lectures: 8, Practical Lab: 4**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

Unit 6: Website designing**Practical Lab: 18**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co

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

B. Com.: Semester V**Paper BGHR 017 (a): HUMAN RESOURCE MANAGEMENT**

Course objectives: The basic object of this course is to acquaint the students regarding the management of human resource theoretically.

Unit 1: Introduction

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit 2: 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 and induction

Unit 3: Training and Development

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal

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

Unit 5: Maintenance

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

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

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

Paper BGMM 017 (b): PRINCIPLES OF MARKETING**Lectures: 65**

Course objectives: Marketing is the business function that deals with customers' needs and wants. It focuses on product, price, place and promotion when dealing with the customer market. Students will be familiarized with the marketing strategies.

Unit 1: Introduction**Lectures: 10**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2: Consumer Behaviour and Market segmentation**Lectures: 15**

Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product**Lectures: 10**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4: Pricing, Distribution Channel and Physical Distribution**Lectures: 15**

Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: Promotion and Recent Developments in Marketing**Lectures: 15**

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

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:

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

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

Paper BGFEM 017: (c): FUNDAMENTALS OF FINANCIAL MANAGEMENT

Lectures: 65

Course objectives: The objective of this subject is to familiarize the students with the principles and practices of financial management.

Unit 1: Introduction**Lectures: 10**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit 2: Investment Decision**Lectures: 15**

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

Unit 3: Financing Decision**Lectures: 15**

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

Unit 4: Dividend Decision**Lectures: 10**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Unit 5: Working Capital Decision**Lectures: 15**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings

1. James C. Van Horne and Warkowich, *Fundamentals of Financial Management*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Joy, O.M. *Introduction to Financial Management*. Mc Graw Hill Education.
4. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
5. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
6. Chandra, P. *Fundamentals of Financial Management*. McGraw Hill Education
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

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

Paper BGIR 018 (a): INDUSTRIAL RELATIONS AND LABOUR LAWS

Lectures: 55

Course objectives: The objective of this subject is to familiarize the students with industrial relations and labour laws.

UNIT 1**Lectures: 10****Introduction**

Overview of Industrial Relations: Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Role of State; Trade Unions; Employers' Organization; ILO in IR; ILO its Role, Functioning and Contributions, Industrial Relations machinery in India

UNIT 2**Trade Unionism:****Lectures: 15**

Trade Union: origin and growth, unions after independence, unions in the era of Liberalization ; Concept, objectives, functions and role of Trade Unions in collective bargaining; Problems of Trade Unions

UNIT 3**Labour problems:****Lectures: 15**

Discipline and misconduct; Grievance handling procedure; Labour turnover; Absenteeism; Workers' participation in management; Industrial accidents and Industrial Unrest, Strikes and Lock-Out, Settlement of Industrial Dispute, Consultative Bodies (Bipartite, Tripartite) and IR Strategies, Worker Development and Worker participation in management (WPM), Conciliation, Arbitration , Adjudication , Collective Bargaining.

UNIT 4**Lectures: 15****Labour legislations:**

Historical perspective; Impact of ILO; Indian constitution Abolition of Bonded and Child Labor, Important provisions of: Payment of Wages Act, Workmen's Compensation Act, Employees' State Insurance Act, Payment of Gratuity Act, Employees Provident Fund Act, Important Provisions of Industrial Dispute Act and Factories Act.

SUGGESTED READINGS:

- 1) Monappa A- Industrial Relations (Tata McGraw-Hill, 2002)
- 2) C.S.Venkata Ratnam- Industrial Relations (Oxford Pub.,2008)
- 3) Srivastava S C- Industrial Relations and Labour Laws (Vikas, 4th edition) 2000.
- 4) Mamoria CB, Mamoria, Gankar- Dynamics of Industrial Relations (Himalayan Publication, 2003)

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

Paper BGCB 018 (b): Consumer Behavior

Lectures: 65

Course objectives: The object of this subject is to enable students to analyze the consumers' wants and needs.

Lectures: 15

Unit 1: Introduction: Concept and Need for Study of Consumer Behavior. Application of Consumer Behavior; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process, theories of consumer behavior, Consumer Research.

Unit 2: Models of consumer behavior; Business buying behavior

Lectures: 10

Lectures: 15

Unit 3: Consumer Motivation and Personality: Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image.

Lectures: 15

Unit 4: Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.

Lectures: 10

Unit 5: Consumer in Socio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Cross Cultural Consumer Behavioral Perspective & Implications, Diffusion Process; Adoption Process, Concept of Opinion Leadership

REFERENCE

- Schiffman L.G. & Kanuk, L.L.: Consumer Behaviour, PHI, New Delhi.
- Stuart Henderson, Britt :Consumer Behaviour in Theory and in Action.
- Benett Peter D. & Kassarjan, Harold H.: Consumer Behaviour, PHI, New Delhi.
- Engel, James, Kollat, DT & Miniard, PW: Consumer Behaviour, Silligrade Dryden Press,
- David L. Loudon: Consumer Behaviour, Tata McGraw Hill, New Delhi.
- Del L. Hawkins :Consumer Behaviour, Tata McGraw Hill, New Delhi.

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

Paper BGCS 018 (c): COMPUTERISED ACCOUNTING SYSTEM

Lectures: 52, Practical Lab: 52

Course objectives: The objective of this subject is to provide knowledge to the students about how to apply accounting computers.

Unit-1: Computerized Accounting: Using Generic Software

Lectures: 12, Practical Lab: 12

Taxation: TDS, Goods and Service Tax

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Unit-2: Designing Computerised Accounting System

Lectures: 24, Practical Lab: 24

Designing Computerised Accounting System using a DBMS Package

Creating a voucher entry Form,

Preparing ledgers with SQL, Form, and Report

Preparing Trial Balance with SQL and Report

Unit-3: Designing Accounting Support System

Lectures: 16, Practical Lab: 16

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report;

Designing Payroll System for Accounting using Form, Query, Module, and Report

Suggested Readings:

The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.

Note:

- 1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.**
- 2. Teaching arrangements need to be made in the computer Lab**
- 3. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.**

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

Paper BGME 019: PRINCIPLES OF MICRO ECONOMICS

Lectures: 65

Course objectives: The object of this subject is to convey the students with impact of the micro economics principle in the present scenario.

Unit 1: Introduction

Lectures: 15

(a). *Demand and Supply*: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.

(b). Elasticity of demand and supply.

(c). Application of demand and supply.

Unit 2: Consumer Theory

Lectures: 15

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit 3: Production and Cost

Lectures: 10

(a). Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.

(b). Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Unit 4: Market Structure

Lectures: 15

(a). *Perfect Competition*: Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition

(b). *Monopoly*: Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

(c). *Imperfect Competition*: Difference between perfect competitions, monopoly and imperfect competition;

(i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.

(ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit 5: Income Distribution and Factor Pricing

Lectures: 10

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

Suggested Readings:

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

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

Paper BGES 020: ENTREPRENEURSHIP**Lectures: 65**

Course objectives: the purpose of this subject is to orient the learner towards entrepreneurship as a career option and creative thinking and behavior.

Unit 1: Introduction**Lectures: 15**

Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: Intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**Lectures: 10**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit 3: Public and Private System**Lectures: 15**

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.**Lectures: 15**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions

Unit 5: Mobilising Resources**Lectures: 10**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

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

B. Com.: Semester**VI****Paper BGIP 021 (a): Industrial psychology**

Lectures: 65

Course objectives: Objective of this subject is to familiarize the students with human behavior and to suggest various ways to improve the efficiency of workers in industries.

Unit 1**Industrial Psychology****Lectures: 15**

Introduction, Nature, Scope and Problems of Industrial Psychology, Development and Importance of Industrial and Organisational Psychology, Industrialisation in India. Individual Difference and their Evaluation. Role of Heredity and Environment. Psychological Testing: Utility, Reliability and Validity.

Unit 2**Individual at Workplace****Lectures: 15**

The role of the Psychologist in Industry, Occupational Psychology: Study of Behaviour in work situation and application of Psychological principles to problems of selection, Placement, Counseling and Training. Design of work environments: Human engineering and physical environment techniques of job analysis, Social Environment-Group Dynamic in Industry. Personal Psychology: selection, Training, Placement, Promotion, Counseling, Job Motivations, Job Satisfaction.

Unit 3**Industrial Behaviour****Lectures: 10**

Introduction and Implications of Motivation, Perception, Learning, Leadership, Personality and Attitude in Organisations. Consumer Behaviour; Study of Consumer Preference, Effect of Advertising. Leadership, Industrial Morale. The Nature and Scope of Engineering Psychology, its Application to Industry.

Unit 4**Industrial Efficiency****Lectures: 15**

Efficiency at Work: the concept of efficiency, The Work Curve, its Characteristics. Work Methods; Hours of Work, Nature of Work, Fatigue and Boredom, Rest Pauses, Stress Management and Well-Being at Work,. Personal Factors; Age Abilities, Interest, job Satisfaction. Working Environment: Noise, Illumination, Atmospheric Conditions. Job Analysis, Performance Management, Training and Development. Accident and Safety: The Human and Economic Costs of Accidents, Accident Record and Statistics, The Causes of Accidents Situational and Individual Factors related to Accident Reduction.

Unit 5**Contemporary Issues****Lectures: 10**

Grievances and Grievance handling Procedure. Industrial Disputes: Courses, Strikes and Lockouts, Industrial Relations Machinery Bi-Partite and Tri-Partite Agreement, Labour Courts and Industrial Tribunals, Code of Discipline, Standing Order. Union/Management Relations.

Suggested Readings

1. Tiffin, J and McCormic E.J.: *Industrial Psychology, (Prentice Hall)*, 6th Edn., 1975
2. McCormic E.J.: *Human Factors Engineering and Design (McGraw Hill)*, 4th Edn., 1976
3. Mair, N.R.F.: *Principles of Human Relations*
4. Gilmer: *Industrial Psychology*
5. Ghiselli and Brown: *Personnel and Industrial Psychology*
6. Myer: *Industrial Psychology*
7. Dunnette, M.D.: *Handbook of Industrial and Organisational Psychology*
8. Blum and Taylor: *Industrial Psychology*

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

Paper BGSM 021 (b): Service marketing**Lectures: 65****Course objectives: The objective of this purpose is to inform the students with the marketing strategies related to the services.****Unit-1****Lectures: 15**

Services– Meaning, Characteristics & Nature. Growth in Service Sector, Growth in Services Sector, Marketing of Services-Conceptual Framework, Marketing Mix in Services, Services Marketing Environment, Services Triangle

Unit-2**Lectures: 15**

Services Consumer Behaviour, Designing Service Marketing Strategy, STP (Segmenting, Targeting and Positioning)-Approach in Service Sector, New Service Design and Development,

Unit-3**Lectures: 15**

Service Demand Management, Role of Customers in Services, Role of Employees in Services, Service Quality, Gap Analysis, SERVQUAL, Customer Satisfaction and Relationship Marketing in Services

Unit-4**Lectures: 10**

Services Pricing-Objectives & Approaches, Managing Physical Evidence, Integrated Marketing Communication in Services, Relationship Marketing in Services.

Unit-5**Lectures: 10**

Delivery & Distribution of Services, Global Strategies in Services Management, Service Failure and Recovery, Role of Technology in Services, Recent Trends in Services

Suggested Readings:

1. Valarie A Zeithaml, Mary Jo Bitner, Ajay Pundit: Services Marketing, Tata McGraw-hill, 4th edition , 2008
2. Christopher Lovelock, Jochen Wirtz, Jayanta Chatterjee :Service Marketing, 5th Edition, 2006
3. James A.Fitzimmons : Services Management , Tata McGraw-Hill, 5th edition, 2006
4. K.Rama Mohana Rao : Services Marketing , Pearson India, 2005
4. Nimit Chowdhary, Monika Chowdhary : Marketing of Services , Macmillan India, 2005.
5. C Bhattacharjee : Services Marketing , Excel Books, 2006
6. Rajendra Nargundkar : Services Marketing , Tata McGraw-hill, 2th edition , 2006
7. Govind Apte : Services Marketing , Oxford Publication, 2004.
8. M.K. RamPal, S.L. Gupta : Service Marketing, Galgotia Publication,

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

Paper BGBI 021(c): BANKING AND INSURANCE**Lectures: 65**

Course objectives: The objective of this subject is to give students sartorial and legal knowledge of banking and insurance.

Unit 1: Introduction**Lectures: 15**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2: Cheques and Paying Banker**Lectures: 15**

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

Unit 3: Banking Lending**Lectures: 10**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Unit 4: Internet Banking**Lectures: 10**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Unit V: Insurance**Lectures: 15**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
 2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
 3. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
 4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
 5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
 6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
 7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
 8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning
- Note: Latest edition of the text books should be used.

Paper BGOM 022 (a): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Lectures: 65

Course objectives: The main objective of this particular subject is to tell the students about the activities in a modern office and also the activities related to smooth functioning of any organization.

Unit 1: Introduction**Lectures: 10**

Office and Office Management: Meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

Filing and Indexing: Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit 2: Communication System**Lectures: 15**

Mail and Mailing Procedures: Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

Forms and Stationery: Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

Unit 3: Office Equipments, Budget and Audit**Lectures: 15**

Modern Office Equipments: Modern Office Equipment – Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

Budget: Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

Audit: Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register. Procedure for disposal of records and assets.

Unit 4: Banking and Payment System**Lectures: 15**

Banking facilities: Types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.

Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work,

Modes of Payment: Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheque.

UNIT 5: Role of Secretary**Lectures: 10**

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Suggested Reading:

1. Bhatia, R.C. *Principles of Office Management*, Lotus Press, New Delhi..
2. Leffingwell and Robinson: *Text book of Office Management*, Tata McGraw-Hill.
3. Terry, George R: *Office Management and Control*.
4. Ghosh, Evam Aggarwal: *Karyalaya Prabandh*, Sultan Chand & Sons.
5. Duggal, B: *Office Management and Commercial Correspondence*, Kitab Mahal.

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

Paper BGRM 22(b) Rural Marketing

Lectures: 65

Course objectives: To make students aware of the challenges and opportunity of rural marketing.

Lectures: 10

Unit I: Rural Marketing: Meaning, Nature & Characteristics; Rural vs. Urban Marketing, Rural Markets – Prospects & Potential. Rural Marketing Environment, Consumer Behaviour, Determinants of Consumer Behaviour – Rural Perspective, MR Issues in Rural Markets.

Lectures: 15

Unit II: Segmenting, Targeting & Positioning in Rural Markets: Product Strategy for Rural Markets – Product Mix Decisions, Product Levels, Rural Product Categories, New Product Development, Packaging Mix, Pricing Strategy for Rural Markets – Concept, Significance, Pricing Objectives, Pricing Strategies.

Lectures: 15

Unit III: Communication Mix and Rural Marketing: Media Alternatives, Profiling Customer for Promotional Campaign, Designing Communication Campaign, Distribution Issues in Rural Markets – Conventional & Modern Approaches to Distribution, New Trends in Distribution, Role of Co-operative Institutions in Rural Marketing. Role of Financial Institutions in Rural Marketing.

Lectures: 15

Unit IV: Significance of innovation in rural markets, Intervention of IT in Rural Markets: Importance and Initiatives, Emergence of Organized retailing in Rural India, Key Drivers of organized Retail, Cases in organized retail: Operative Models adopted by Indian Companies.

Lectures: 10

Unit V: Changing Role of Rural Sector in India; Rural Income and Demand, Problems in Marketing of agricultural inputs in Rural India – Chemical fertilizers, Certified seeds and Agricultural Equipments -Tractors, Engines, Pump Sets, Marketing of Agricultural products, improvement Measures taken by the Government-Initiatives by Co-operative and Private Sector, Present Scenario- Rural Female Empowerment, Micro Financing, Mobility in Emerging Markets, Growing Rural Tourism.

REFERENCE

- Rural Marketing, Environment, Problems & Strategies – 2nd Ed., T.P. Gopaldaswami, 2005, Vikas Publishing House, New Delhi.
- Rural Marketing – Text & Cases – C.S.G. Krishnamacharyulu, Lalita Rama Krishnan, 2006, Pearson India Ltd., New Delhi.
- The Rural Marketing Book, Pradeep Kashyap, Siddharatha Raut. 2007, Biztantra Publishers.
- Rural Marketing Management, Sukhpal Singh, 2001, Vikas Publishing House, New Delhi.
- Rural Marketing in India, K.S. Habeeb-Ur-Rahman, 2003, Himalaya Publishing House, New Delhi.
- Rural Marketing, Awadhesh Kumar Singh, Satya Prakash Pandey, 2005, New Age Publishers, New Delhi.

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

Paper BGIM 22 (c): FUNDAMENTALS OF INVESTMENT

Lectures: 65

Course objectives: To enhance the analytical skills of the students so that they can be able to compare and choose the best investments opportunity.

Unit 1: The Investment Environment**Lectures: 10**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit 2: Fixed Income Securities**Lectures: 15**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit 3: Approaches to Equity Analysis**Lectures: 15**

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

Unit 4: Portfolio Analysis and Financial Derivatives**Lectures: 15**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Unit 5: Investor Protection**Lectures: 10**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

Suggested Readings

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

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

Paper BGIE 023: INDIAN ECONOMY**Lectures: 65****Course objectives: The object of the subject is to enable the students to understand the nature economic problems in India and their solutions.****Unit 1: Basic Issues and features of Indian Economy****13 lectures**

Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure

Unit 2: Policy Regimes**13 lectures**

- (a) The evolution of planning and import substituting industrialization.
- (b) Economic Reforms since 1991.
- (c) Monetary and Fiscal policies with their implications on economy

Unit 3: Growth, Development and Structural Change**13 lectures**

- (a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- (b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- (c) Changes in policy perspectives on the role of institutional framework after 1991.
- (d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- (e) Demographic Constraints: Interaction between population change and economic development.

Unit 4: Sectoral Trends and Issues**13 lectures**

- (a) *Agriculture Sector*: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- (b) *Industry and Services Sector*: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- (c) *Financial Sector*: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

Unit 5: Inflation, Unemployment and Labour market**23 lectures**

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and

its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economy*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
5. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
6. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning
7. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
8. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
9. Paul A Samuelson, William D Nordhaus, Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education.

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

Paper BGSV 024: SEMINAR AND COMPREHENSIVE VIVA VOCE

Course Objective: The objective of this section is to enhance communication skills of students. Seminar is a way to enhance their public speaking quality as well as their technological skills. Viva is for accessing their knowledge and for improving interview skills.

WEIGHTAGE DISTRIBUTION (PERCENTAGE) FOR EVALUATION:

SEMINAR	VIVA VOCE	TOTAL
50	50	100

(a) Seminar (50 marks)**Course Objective:**

Several topics for presentations during the semester will be assigned to students. Throughout the semester students will get an opportunity to deliver their presentation. Final presentation will be followed by two previous presentations based on topics of syllabus.

(b) Viva Voce (50 marks)

Course Objective: The objective of this part is to enhance confidence in a face to face interaction which is essential part of interview. The questions may be asked from the project report, term papers and the topics from syllabus.