

# **BACHELOR OF COMMERCE (B.COM-I)**

## **COURSE INPUT DETAILS**

### **GROUP-A: PAPER-I BUSINESS COMMUNICATION**

#### **OBJECTIVE**

The objective of this course is to develop effective business communication skills among the students.

#### **COURSE INPUTS**

UNIT I Introducing Business Communication: Basic forms of communicating; Communication models and processes; Effective communication; Theories of communication; Audience analysis.

UNIT II Self-Development and Communication Development of positive personal attitude; SWOT analysis; Veale's model of interdependence; Whole communication.

UNIT III Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barriers); Improving communication.

Practices <<in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.

UNIT IV Principles of Effective Communication.

UNIT V Writing Skills; Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.

UNIT VI Report Writing: Introduction to a proposal, short report and formal report, report preparation.

Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

UNIT VII Non-Verbal Aspects to Communicating.

Body language: Kinesics, Proxemics, Para language.

Effective listening: Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions.

Interviewing Skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.

Modern Forms of Communicating: Fax; E-mail; Video conferencing etc.

International Communication: Cultural sensitiveness and cultural context. Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

### **Suggested Readings**

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder: Principles of Business Communication; Macmillan Publishing Company London.
3. Randall E. Magors; Business Communication: Harper and Row New York.
4. Webster's Guide to Effective Letter Writing; Harper and Row, New York.
5. Balasubramanyam; Business Communications; Vikas Publishing House, Delhi.
6. Kaul: Business Communication; Prentice Hall, New Delhi.
7. Kaul: Effective Business Communication: Prentice Hall, New Delhi.
8. Patri VR: Essentials of Communication; Greenspan Publications, New Delhi.
9. Sengul J: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
10. Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.

## **GROUP-A: PAPER-II BUSINESS STATISTICS**

### **OBJECTIVE**

The purpose of this paper is to include and analytical ability among the students.

### **COURSE INPUTS**

- UNIT I INTRODUCTORY: Meaning, Scope, Importance and Limitations of Statistics.
- UNIT II STATISTICALLY INVESTIGATION: Planning of statistical investigation, census and sampling methods Collection of primary and Secondary data, Statistical errors and approximation, classification and Tabulation of data, Frequency distribution.
- UNIT III DIAGRAMMATIC AND GRAPHIC PRESENTATION: One Dimensional. Two dimensional Diagrams Histogram, Histogram, Frequency polygon. Frequency curve and Ogive curves. Graphs and Natural and semi-Logarithmic scales Graphic location of mode Median and quartiles.
- UNIT IV STATISTICAL AVERAGE: Arithmetic, geometric and Harmonic means, Mode Median, Qualities and percentiles, Simple and weighted averages. Uses and Limitations of different averages.
- UNIT V DISPERSION AND SKEWNESS: Range, Quartile deviation, mean Deviation and their coefficients, Standards deviation, coefficient of variation, Skewness and its coefficients.
- UNIT VI CORRELATION: Kari person's coefficient of correlation, Probable Error and interpretation of coefficient of correlation, Rank Difference Method and Concurrent Deviation method. Linear Regression.
- UNIT VII Interpolation & Extrapolation or Forecasting: Newton's Advance difference, Lagranges Formula, Parabolic Curve Method, Binomial Expansion Method, Theory of Probability (Simple Problems).
- UNIT VIII INDEX NUMBERS: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting fishers ideal index number and tests of Reversibility.
- UNIT IX INDIAN STATISTIC: Census Price, Agriculture and industrial statistics.

## **Suggested Readings:**

1. D.N. Elhance, Fundamentals of Statistics.
2. S.P. Singh, सांख्यिकी के सिद्धान्त ।
3. K.N. Nagar, सांख्यिकी के सिद्धान्त ।
4. R.P. Hooda, Statistics for business and Economics.
5. S.P. Gupta, Fundamentals of Statistics.
6. Lewin and Rubin, Statistics for Management.
7. Tondan, Ravi: Business Statistics.

## **GROUP-B: PAPER-III FINANCIAL ACCOUNTING**

### **OBJECTIVE**

To Impart accounting knowledge as applicable to business.

### **COURSE INPUTS**

- UNIT I Meaning and Scope of Accounting Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting. Capital & Revenue classification of Income, Expenditure & Receipts.
- UNIT II Accounting Principles: International accounting standards (only outlines); Accounting principles: Accounting standards in India. Accounting Transactions: Accounting Cycle, Journal; Rules of debit and credit; Compound journal entry; Opening entry; Relationship between journal and ledger, Rules regarding posting; Trial balance; Sub division of journal.
- UNIT III Final accounts; Manufacturing account; Trading account; Profit and loss account; Balance Sheet; Adjustment entries.
- UNIT IV Insolvency accounts- Individual a& partnership firm & Computation of Insurance claims (General Insurance).
- UNIV V Branch Accounts: Dependent branch; Debtors system, stock and debtor system. Final Accounts System; Wholesale branch; Independent branch; Foreign branch;
- UNIT VI Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.
- UNIT VII Royalties Accounts & Voyage Accounts.
- UNIT VIII Partnership Accounts: Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts; Fixed and fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm- Admission of a partner; Retirement of a partner; Death of a partner, Amalgamation of partners firm; Dissolution of a partnership firm -Modes of dissolution of a firm; Accounting entries; Insolvency of partners; Sale of firm to a company; Gradual realization of assets and piecemeal distribution.

## **Suggested Readings:**

1. Anthony, R.N. and Reece, J.S. Accounting Principles; Richard Irwin Inc.
2. Gupta R.L. and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R. Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
4. Shukla M.C. Grewal T.S. and Gupta, S.C.: Advanced Accounts; S.Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N. Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad
7. Mishra A.K. Financial Accounts, Sahitya Bhawan Publishers and Distributers.
8. Jha, B.K.: Financial Accounting, Kedar Nath & Ram Nath, Meerut.

## **GROUP-B: PAPER-IV BUSINESS REGULATORY FRAMEWORK**

### **OBJECTIVE**

The objective of this course is to provide a brief idea about the framework of Indian business law.

### **COURSE INPUTS**

UNIT I Law of Contract (1872): Nature of contract, Classification; Offer & acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II Special Contract: Indemnity; Guarantee; Bailment and pledge; Agency.

UNIT III Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

UNIT IV Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonors and discharge of negotiable instrument.

UNIT V The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressal machinery;

UNIT VI Foreign Exchange Management Act 2000: Definition and main provisions.

### **Suggested Readings:**

1. Desai T.R. Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
2. Khergamwala J.S.: The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd., Mumbai.
3. Singh Avtar. The Principles of Mercantile Law; Eastern Book Company, Lucknow.
4. Kuchal M.C.: Business Law; Vikas Publishing House, New Delhi.
5. Kapoor N.D. : Business Law; Sultan Chand & Sons, New Delhi.
6. Chandha P.R.: Business Law; Galgotia, New Delhi.

## **GROUP-C: PAPER-V BUSINESS ECONOMICS**

### **OBJECTIVE**

The course is meant to acquaint the students with the principal of Business Economics as are applicable in business.

### **COURSE INPUTS**

- UNIT I Introduction: Basic problems of an economy; Working of price mechanism.
- UNIT II Law of Demand & utility Measurement. Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.
- UNIT III Production Function: Law of variable proportions; Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies; Ridge lines.
- UNIT IV Theory of Costs: Short-run and long-run cost curves- traditional and modern approaches.
- UNIT V Market Structures: Market structures and business decisions: Objectives of a business firm.
- a. Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
  - b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; price discrimination. Practical applications.
  - c. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.
  - d. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve.
- UNIT VI Factor Pricing-I: Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour, Rent-concept; Ricardian and modern theories of rent; Quasi-rent.
- UNIT VII Factor Pricing-II: Interests -concept and theories of interest; Profit -nature, concepts and theories of profit.



## **GROUP-C: PAPER-VI BUSINESS ENVIRONMENT**

### **OBJECTIVE**

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

### **COURSE INPUTS**

UNIT I Indian Business Environment Concept, components and importance.

UNIT II Economic Trends (Overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT III Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

UNIT IV Role of Government: Monetary and fiscal policy; Industrial Policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.

UNIT V The Current Five Year Plan: Major policies; Resource allocation.

UNIT VI International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions- GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP; Countertrade.

### **Suggested Readings:**

1. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and Society; S.Chand, Delhi.
4. Dutt R. and Sundharam K.P.M; Indian Economy; S.Chand, Delhi.
5. Mishra S.K. and Puri V.K. Indian Economy; Himalaya Publishing House, New Delhi.
6. Hedge Ian: Environmental Economics; MacMillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India- A Critique; S.Chand, New Delhi.

## **Suggested Readings:**

1. John P. Gould, Jr. and Edward P. Lazear. Micro-economic Theory; All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.
3. Waston Donald S. and Getz Molcolm: Price Theory and its Users; Khosla Publishing House, New Delhi.
4. Koutsoyianni A: Modern Microeconomics; Macmillan, New Delhi.
5. Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G: The Theory of Price; Prentice Hall of India.
7. Ferguson P.R. and Rothschild R., and Ferguson G.J. : Business Economics; MacMillan, Hampshire
8. Ahuja H.L.: Business Economics; S.Chand & Co., New Delhi.

# **BACHELOR OF COMMERCE (B.COM-II)**

## **COURSE INPUT DETAILS**

### **GROUP-A: PAPER-I COMPANY LAW**

#### **OBJECTIVE**

The objective of this course is to provide basic knowledge of the provisions of the Companies Act. 1956, along with relevant case law.

#### **COURSE INPUTS**

The Companies Act, excluding provisions relating to accounts and audit sections, managing agents and secretaries and treasurers Sections 324 - 388E, arbitration, compromises, arrangements and reconstructions - Sections 389-396).

UNIT I Corporate personality; Kinds of companies.

UNIT II Promotion and incorporation of companies.

UNIT III Memorandum of Association; Articles of Association; Prospectus.

UNIT IV Capital Management:

a. Shares: share Capital; Members; Share Capital -transfer and transmission.

b. Borrowing powers, mortgages and charges, debentures.

UNIT V Directors -Managing Director, whole time director. Their qualification, Appointment, Powers, Remuneration & Removal.

UNIT VI Company meetings -kinds, quorum, voting, resolutions, minutes, Agenda & Notice.

UNIT VII Power of Shareholders, Prevention of oppression and mismanagement.

UNIT VIII Winding up - Kind and conduct.

#### **Suggested Readings:**

1. Gower L.C.B. Principles of Modern Company Law, Stevens & Sons, London
2. Ramaiya A: Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C.: Modern India Company Law, Shri Mahavir Books, Noida.
5. Kapoor N.ID. Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000; Sultan Chand & Sons, New Delhi.
6. Bagrial A.K. Company Law, Vikas Publishing House, New Delhi.

# **GROUP-A: PAPER-II COST ACCOUNTING**

## **OBJECTIVE**

This course exposes the students to the basic concepts and the tools used in cost accounting.

## **COURSE INPUTS**

UNIT I Introduction: Nature and scope of cost accounting: Cost concepts and classification; methods and techniques; Installation of costing system; Concept of cost audit.

UNIT II Accounting for Material: Material control; Concept and techniques; Pricing of material issues; Treatment of material losses.

UNIT III Accounting for Labour. Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment -time and piece rates; Incentive Schemes.

UNIT IV Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.

UNIT V Cost Ascertainment: Unit costing; Job, batch and contract costing; Operating costing; Process costing -excluding inter-process profits, and joint and by-products.

UNIT VI Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.

## **Suggested Readings:**

1. Arora M.N.: Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L.: Cost Accounting; Kalyani New Delhi.
3. Anthony Rober, Reece, et al: Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Homgren, Charles, Foster and Datar. Cost Accounting -A Managerial Emphasis; Prentice- Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K. Management Accounting; Tata McGraw Hill.
6. Kalpan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice India International.
7. Tulsian P.C. Practical Costing; Vikas, New Delhi.
8. Maheshwari S.N.: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
9. Jha B.K. Cost Accounting, Kedar Nath Ram Nath, Meerut.

## **GROUP-B: PAPER-III PRINCIPLES OF BUSINESS MANAGEMENT**

### **OBJECTIVE**

This course familiarizes the students with the basics of principles of management.

### **COURSE INPUTS**

- UNIT I Introduction: Concept, nature, process and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management thought, Classical and neo-classical systems; Contingency approaches.
- UNIT II Planning: Concept, process, and types Decision making- concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.
- UNIT III Organizing Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure -forms and contingency factors.
- UNIT IV Motivating and Leading People at Work Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives.  
Leadership -concept and leadership styles; Leadership theories (Tannenbaum and Schmidt); Likert's System Management;  
Communication-nature process, networks, and barriers; Effective communication.
- UNIT V Managerial Control: Concept and process; Effective control system; Techniques of control -traditional and modern.
- UNIT VI Management of Change: Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment.

### **Suggested Readings:**

1. Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour, McGraw Hill, New York.
4. Louis A. Allen: Management and Organisation: McGraw Hill, New York.
5. Ansoff H.I: Corporate Strategy; McGraw Hill, New York.
6. Hampton, David R: Modern Management, McGraw Hill, New York.
7. Stoner and Freeman: Management, Prentice- Hall, New Delhi.
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Hersey Paul and Blanchard Kenneth: Management of Organization Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.
10. Ibancevish J.M. and Matleson M.T. Organizational Behaviour & management; Irwin Homewood, Illinois.

## **GROUP-B: PAPER-IV INCOME -TAX**

### **OBJECTIVE**

It enables the students to know the basics of Income Tax Act and its implications.

### **COURSE INPUTS**

UNIT I Basic Concepts: Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person, Tax evasion, avoidance, and tax planning.

UNIT II Basis of Charge: Scope of total income, residence and tax liability, income which does not form part of total income.

UNIT III Heads of Income: Salaries: Income from house property; Profit and gains of business or profession, including provisions relating to specific business; Capital gains; Income from other sources.

UNIT IV Computation of Tax Liability: Computation of total income and tax liability of an individual, Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income.

UNIT V Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Filing of Return; Best judgement Assessment; PAN

UNIT VI Tax Administration: Authorities, appeals, penalties.

### **Suggested Readings:**

1. Singhanai V.K. Students' Guide to Income Tax, Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts; Sahitya Bhawan, Agra.
4. Dinker Pagare: Income Tax Law and practice; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

## **GROUP-C: PAPER-V FUNDAMENTALS ENTREPRENEURSHIP**

### **OBJECTIVE**

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

### **COURSE INPUTS**

- UNIT I Introduction: The entrepreneur, Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur, Leadership; Risk taking; Decision-making and business planning.
- UNIT II Promotion of a Venture: Opportunities analysis; External environmental analysis-economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.
- UNIT III Entrepreneurial Behavior: Innovation and entrepreneur, Entrepreneurial behavior and Psycho-Theories, Social responsibility.
- UNIT IV Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.
- UNIT V Role Of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

### **Suggested Readings:**

1. Tandon B.C. Environment and Entrepreneur, Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurall Megabuks; John Wiley and Sons, New York.
3. Srivastava S.B. A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi
4. Prasana Chandra: Project Preparaion, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M.: Venture Capital- The Indian Experience: Prentice Hall of India.
6. Holt: Entrepreneurship -New Venture Creation; Prentice Hall of India.
7. Shukla, M.B.: Entrepreneurship.

## **GROUP-C: PAPER-VI PUBLIC FINANCE**

### **OBJECTIVE**

The Objective of this course is to provide basic knowledge about various intricacies for public finance.

### **COURSE INPUTS**

- UNIT I Meaning & Scope of Public Finance Public goods vs. Private goods, Principle of Maximum Social Advantage, Public Budget, Techniques of Budgeting (ZBB PBB), Deficit Financing
- UNIT II Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.
- UNIT III Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects on production & distribution.
- UNIT IV Public Debts: Role and classification of Public debts and methods of their redemption.
- UNIT V Indian Public Finance: Financial Federation under constitution, Financial Adjustments in India, Finance Commission, review of Indian Tax System. Budgetary Procedure and Financial Control in India.

### **Suggested Readings:**

1. Pigou A.C.; A study of public finance.
2. Bhargava, R.N. : Theory and practice of public finance.
3. Saxena and Mathur: Public Economics.
4. Plaion: Public Finance.



## **GROUP-C: PAPER-VII INDUSTRIAL LAW**

### **OBJECTIVE**

The purpose of this paper is to orient students about industrial rules and regulations.

### **COURSE INPUTS**

#### **THE FACTORIES ACT:**

Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

#### **INDUSTRIAL DISPUTES ACT:**

Meaning of Industrial Disputes, Authorities under the Industrial disputes Act, their duties and right Strikes and lockouts, Lay of and retrenchment.

#### **INDIAN TRADE UNIONS ACT:**

Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

#### **EMPLOYEES STATE INSURANCE ACT:**

Constitution and Functions Employees state Insurance corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and benefits.

#### **WORKMAN COMPENSATION ACT:**

A brief study of the provisions to compensation of workman.

#### **MINIMUM WAGES ACT & PAYMENT OF WAGES ACT:**

Importance , Desfinitions and brief study of the provisions.

#### **BOOK RECOMMENDED:**

Sexena. Sharma and Porwal: Industrial Law

Shukla & Kumar औद्योगिक एवं व्यापारिक सन्नियम

# **BACHELOR OF COMMERCE (B.COM-III)**

## **COURSE INPUT DETAILS**

### **GROUP-A: PAPER-I CORPORATE ACCOUNTING**

#### **OBJECTIVE**

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

#### **COURSE INPUTS**

- UNIT I Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; issue and redemption of debentures. Buy back of Shares.
- UNIT II Final Accounts including computation of managerial remuneration, and disposal of profit.
- UNIT III Valuation of Goodwill and Shares.
- UNIT IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction-excluding inter-company holdings and reconstruction schemes.
- UNIT V Consolidated Balance Sheet of holding companies with one subsidiary only.
- UNIV VI Accounts of Banking & Insurance Companies.

#### **Suggested Readings:**

1. Gupta R.L., Radhaswamy M. Company Accounts: Sultan Chand and Sons, New Delhi.
2. aheshwari S.N. Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R. Ahuja, Girish, and Sehgal Ashok Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M.C. Grewal T.S. and Gupta S.C.: Advanced Accounts; S.Chand & Co. New Delhi.
5. Moore C.L. and Jaedicke R.KK Managerial Accounting South Western Publishing Co. Cincinnati, Ohio.
6. Jha, B.K. and Shah, M.S. Corporate Accounting Kedar Nath & Ram Nath Meerut.

## **GROUP-A: PAPER-II      AUDITING**

### **OBJECTIVE**

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

### **COURSE INPUTS**

- UNIT I    Introduction: Meaning and objectives of auditing; Types of audit Internal audit.
- UNIT II    Audit Process: Audit programme; Audit and books; Working papers and evidences; Consideration for commencing and audit; Routine checking and test checking.
- UNIT III    Internal Check System: Internal control.
- UNIT IV    Audit Procedure: Vouching; Verification of assets and liabilities.
- UNIT V    Audit of Limited Companies:
- a.    Company auditor -Appointment, powers, duties and liabilities.
  - b.    Divisible profits and dividend.
  - c.    Auditor's report clean report and qualified report.
  - d.    Special audit of banking companies.
  - e.    Audit of educational institutions.
  - f.    Audit of Insurance Companies.
  - g.    Audit of Non Profit organization.
- UNIT VI    Investigation:
- a.    Where fraud is suspected, and
  - b.    When a client wishes to purchase the shares of Company.
- UNIT VII    Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit.

### **Suggested Readings:**

1.    Gupta Kamal Contemporary Auditing: Tata McGraw-Hill, New Delhi.
2.    Tandon B.N.: Principles of Auditing; S.Chand & Co., New Delhi.
3.    Pagare Dinkar: Principal and Practice of Auditing; Sultan Chand, New Delhi.
4.    Sharma T.R. Auditing Principles and Problems; Sahitya Bhawan, Agra.

## **GROUP-B: PAPER-III MONEY AND FINANCIAL SYSTEM**

### **OBJECTIVE**

This course exposes the students to the working of money and financial system prevailing in India.

### **COURSE INPUTS**

- UNIT I Money: Functions; Alternative measures to money supply in India -their different components; Meaning and changing relative importance of each; High powered money -meaning and uses; Sources of changes in high powered money.
- UNIT II Finance Role of finance in an economy; Kinds of finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.
- UNIT III Indian Banking System: Definition of bank; Commercial banks -importance and functions; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main liabilities and assets; Regional rural banks; Cooperative banking in India.
- UNIT IV Process of Credit Creation by Banks: Credit creation process; Determination of money supply and total bank credit.
- UNIT V Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature.
- UNIT VI The Reserve Bank of India: Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

### **Suggested Readings:**

1. Chandler L.V. and Goldfeld S.M.: The Economics of Money and Banking; Harper and Row, New York.
2. Gupta S.B. Monetary Planning of India; S.Chand, New Delhi.
3. Khan M.Y: India Financial System- Theory and Practice; Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Working.
5. Banking Commission Report(s).
6. Reserve Bank of India: Bulletins.
7. Reserve Bank of India: Bulletins.
8. Report on Currency and Finance.
9. Sengupta A.K. and Agarwal M.K. Money Market Operations in India; Skylark Publications, New Delhi.
10. Vinayakan N: Banking by 2000 A.D; Kanishka Publishers, Delhi.
11. Panchmukhi V.R. Rajpuria K.M. and Tandon R: Money and Finance in World Economic Order, Indus Public Co. New Delhi.
12. Khubchandani: Practice and Law of Banking, Macmillan India Ltd., New Delhi.
13. Hatler: Bank Investment and Funds Management; Macmillan India Ltd. New Delhi.
14. Memill: Financial Planning in the Bank; Macmillan India Ltd. New Delhi.

## **GROUP-B: PAPER-IV INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS**

### **OBJECTIVE**

The Objective of the course is to familiarize the students with the innovations in information technology and how it affects business. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gritty of E-Commerce.

### **COURSE INPUTS**

**UNIT I** Information Revolution and Information Technology (IT): Deployment of IT in Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing press and movable type - Gutenberg's invention; Radio, telephone, wireless and satellite communication; Computing and dissemination of information and knowledge and convergence of technologies (Internet with Wireless- WAP).

**UNIT II** Fundamentals of Computers: Data, information and EDP: Data, information, need and concept of data and information, Levels of information from data; Data processing; Electronic data processing; Electronic machines;

Number Systems and Codes: Different number systems -binary, octal, decimal, hexagonal, and their conversion codes used in computers, BCD, EBCDIC, ASCII; Gray and conversions.

Computer Arithmetic and Gates: Binary arithmetic, complements, addition and subtraction, Conversion from one system to another, Logic Gates, their truth table and applications minimization, and K-maps

Computer Processing System: Definition of Computer, Hardware/software concepts; Generation of computers; Types of computers; Elements of digital computer; CPU and its functions; Various computer systems.

I/O devices: Basic concepts of I/O devices Keyboard, mouse, MICR, OCR microphones.

Various output devices: VDU, Printer, plotter, spooling, LS.

Storage Devices: Primary and secondary memory; Types of memories; Memory capacity and its enhancement; Memory devices and their comparisons: Auxiliary

storage; tapes, disks (magnetic and optical); Various devices and their comparison.

System Software- Role of Software, Different System Software: O.S., Utilities, element of O.S. -its types and variations; DOS and windows.

Computer and Networks: Need of communication; Data transmission; Baud; Bandwidth; Communication channel; Multiplexing; Basic network concepts; O.S.I. model; Types of topologies; LAN, WAN; Client server concept.

### UNIT III Computer-based Business Applications

Word Processing: Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check thesaurus, etc. in word processors (MS-Word).

Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting finance, and marketing functions of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge of Wings Accounting (Software), Tally etc.

Programming under a DBMS environment: The concept of data base management system; Data field, records and files, Sorting and indexing data; Searching records designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).

### UNIT IV Electronic Data Interchange (EDI)

Introduction to EDI; Basic of EDI; EDI standard; Financial EDI (FEDI); FEDI for international trade transaction; Application of EDI; Advantages of EDI; Future of EDI.

### UNIT V The Internet and its Basic Concepts.

Internet-concept, history, development in India; Technological foundation of internet, Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suit in the internet environment; Domain Name System (DNS); Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain

(ccTLD) - India; Allocation of second-level domains; IP addresses; Internet protocol; Applications of Internet in business education, governance, etc.

#### UNIT VI Information System Audit:

Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

#### **Suggested Readings:**

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net-Introduction of E-Commerce; Macmillan India, New Delhi
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Bults, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India, New Delhi
3. Agarwala Kamlesh. N. and Agarwala Prateek Amar; WAP the Net: An Introduction to Wireless Application Protocol; Macmillan India, New Delhi
4. Bajaj Kamlesh K. and Nag Debjani: E-Commerce: The Cutting Edge of Business; Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway: The Essence of Information System; Prentice Hall New Delhi.
6. Garg & Srinivasan: Work Book on System Analysis & Design; Prentice Hall New Delhi.
7. Kanter: Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel,: Internet & Intranet Engineering: Tata McGraw Hill, New Delhi.
10. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
11. Goyal: Management Information System; Macmillan India, New Delhi.
12. Timothy J O'Leary: Microsoft Office 2000; Tata McGraw Hill, New Delhi.

## **ANY ONE OF THE FOLLOWING AREA COMBINATIONS**

### **FINANCE:**

#### **GROUP-C1: PAPER-V FINANCIAL MANAGEMENT**

#### **OBJECTIVE**

The objective of this course is to help students understand the conceptual framework of financial management.

#### **COURSE INPUTS**

- UNIT I Financial Management: Financial goals; Profit vs wealth maximization; Financial functions - investment, financing, and dividend decisions; Financial planning.
- UNIT II Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.
- UNIT III Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.
- UNIT IV Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT V Capital Structure: Theories and determinants.
- UNIT VI Dividend Policies: Issues in dividend policies, Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants
- UNIT VII Management of Working Capital: Nature of working capital significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital -cash receivables, and inventories.

#### **Suggested Readings:**

1. Van Home J.C. Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C. Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y. and Jain P.K.: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice, Tata McGraw Hill, New Delhi.
5. Pandey I.M.: Financial Management Vikas Publishing House, New Delhi.
6. Brigham E.F. Gapenski L.C. and Ehrhardt M.C; Financial Management- Theory and Practice, Harcourt College Publishers, Singapore.
7. Bhalla V.K. Modern Working Capital Management Anmol Pub. Delhi.



## **FINANCE:**

### **GROUP-C1: PAPER-VI MANAGEMENT ACCOUNTING**

#### **OBJECTIVE**

The course provides the students an understanding of the application of accounting techniques for management.

#### **COURSE INPUTS**

UNIT I Management Accounting Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting.

UNIT II Financial Statements: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements; analysis; Ratio analysis, Classification of ratios -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

UNIT III Funds Flow Statement, cash flow statement as per Indian Accounting Standard 3.

UNIT IV Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making -make or buy; Change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT V Budgeting for Profit Planning and Control; Meaning of budget and budgetary control; Objective; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budging.

UNIT VI Standard Costing and Variance Analysis: Meaning of standard cost of standard costing; Advantages and application; Variance analysis -material; Labour and overhead (two-way analysis); Variances.

#### **Suggested Readings:**

1. Arora M.N. Cost Accounting -Principles and Practices; Vikas, New delhi.
2. Jain S.P. & Narang K.L. Cost Accounting; Kalyani, New Delhi.
3. Anthony, Robert & Reece, et al: Principal of Management accounting; Richard Inwin Inc.
4. Horngren, Charles, Foster and Datar et al: Cost Accounting- A Managerial Emphasis; Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K. Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A; Advance Management Accounting; Prentice Hall India, New Delhi

# **MARKETING**

## **GROUP-C2: PAPER-V      PRINCIPLES OF MARKETING**

### **OBJECTIVE**

The objective of this course is to help students to understand the concept of marketing and its applications.

### **COURSE INPUTS**

- UNIT I Introduction: Nature and scope of marketing; importance of marketing as a business function, and in the economy; Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.
- UNIT II Consumer Behaviour and Market Segmentation: Nature, scope and significance of consumer behaviour, Market segmentation -concept and importance; Bases for market segmentation.
- UNIT III Product Concept of product, consumer, and industrial goods; Product planning and development; Packaging -role and functions; Brand name and trade mark; After- sales service; Product life cycle concept.
- UNIT IV Price; Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
- UNIT V Distributions Channels and Physical Distribution: Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation Warehousing; Inventory control; Order processing.
- UNIT VI Promotion: Methods of promotion; Optimum promotion mix; Advertising media-their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Function of salesman.

### **Suggested Readings:**

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ
2. William M. Pride and O.C. Ferrell: Marketing; Houghton-Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing, McGraw Hill, New York.
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-publishing Cincinnati, Ohio.

5. Cravens David W, Hills Gerald E., Woodruff Robert B: Marketing Management Richard D.Inwin, Homewood Illinois.
6. Kotter Philip and Armstrong Gary: Principles of Marketing; Prentice Hall India, New Delhi.
7. Fulmer R.M.: The New Marketing; McMillan, New York.
8. McCarthy J.E: Basic Marketing- A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu RR: Basic Marketing -Concepts, Decisions and Strategties, Prentice Hall New Delhi.
10. Bushkirk, Richard H.: Principles of Marketing: Dryden Pren, Illinois.

# **MARKETING**

## **GROUP-C2: PAPER-VI INTERNATIONAL MARKETING**

### **OBJECTIVE**

The course aims at acquainting student with the operations of marketing in international environment.

### **COURSE INPUTS**

- UNIT I International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment -external and internal.
- UNIT II Identifying and Selecting Foreign Market; foreign market entry mode decisions.
- UNIT III Product Planning for International Market: Product designing; Standardization vs. adaptation; Branding, and packaging; Labeling and quality issues; After sales service.
- UNIT IV International Pricing: Factors influencing international price; Pricing process-process and methods; International price quotation and payment terms.
- UNIT V Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
- UNIT VI International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
- UNIT VII Export Policy and Practices in India Exim Policy -an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

### **Suggested Readings:**

1. Bhattacharya R.L. and Varshney B: International Marketing Management, Sultan Chand, New Delhi.
2. Bhattacharya B: Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall, New Delhi.
5. Taggart J.H. and Moder Mott M.C.: The Essence of International Business; Prentice Hall, New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall, New Delhi.
7. Payer Weather John: International Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.K: Marketing an International Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.

# **INSURANCE & BANKING**

## **GROUP-C3: PAPER-V      FUNDAMENTALS OF INSURANCE**

### **OBJECTIVE**

This course enables the students to know the fundamentals of insurance.

### **COURSE INPUTS**

- UNIT I Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.
- UNIT II Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation.
- UNIT III Procedure for Becoming an Agent Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.
- UNIT IV Functions of the Agent Proposal form and other forms for grant of cover, Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.
- UNIT V Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.
- UNIT VI Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurable Interest.

### **Suggested Readings:**

1. Mishra M.N: Insurance Principles and Practice; S.Chand and Co. New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- Principles and practice, S.Chand and Co. New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

# **INSURANCE & BANKING**

## **GROUP-C3: PAPER-VI INDIAN BANKING SYSTEM**

### **OBJECTIVE**

This course enables the students to know the working of the Indian banking system.

### **COURSE INPUTS**

- UNIT I Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.
- UNIT II State Bank of India: Brief History; Objectives; Functions; Structure and organization; working and progress.
- UNIT III Banking Regulation Act, 1949: History, Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks.
- UNIT IV Regional Rural and Co-operative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.
- UNIT V Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.

### **Suggested Readings:**

1. Basu A.K: Fundamentals of Banking- Theory and Practice; A. Mukherjee and Co., Calcutta.
2. Sayers R.S: Modern Banking; Oxford University Press.
3. Panandikar S.G. and Mithani D.M. Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby Lockwood Staples, London.
6. Tennam M.L: Banking- Law and Practice in India; India Law House, New Delhi.
7. Khubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi.
8. Shekhar and Shekhar: Banking Theory and Pracice; Vikas Publishing House, New Delhi.

## **E-COMMERCE**

### **GROUP-C4: PAPER-V INTERNET & WORLD WIDE WEB**

#### **OBJECTIVE**

This course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers, including designing a website, security of data/information on the Internet, and how to access information from depositories in the World Wide Web.

#### **COURSE INPUTS**

- UNIT I** The mechanism of the Internet: Distributed computing; Client-server computing; Internet Protocol suite; Protocol Stack; Open System Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, presentation layer, session. Layer, transport layer network layer, data link layer, and physical layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log onto the network; Mechanism of sending and receiving email.
- UNIT II** Internet Enabled Services: Electronic mail (E-mail); Usenet & newsgroup; File transfer protocol (FTP); Telnet; Finger; Internet chat (IRC); Frequently asked questions (FAQ); The World Wide Web Consortium (W3C) - origin and evolution; Standardizing the Web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture of World Wide Web; Hyperlink; Hypertext Markup Language (HTML); Hypertext Transfer Protocol (HTTP); Address- URL
- UNIT III** Designing Web Site/Web Page: WW operations, Web standards, HTML -concept and version; Naming scheme for HTML documents; HTML editor, Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS, Extensible Style sheet Language (SXC); Tips for designing web pages.
- UNIT IV** Security of Data/Information: Security; Network security; PINA factor -privacy; integrity, non-repudiation, authentication; SSL; Encryption; Digital signature; Digital certificate; Server security; Firewall; Password; Biometric; Payment security; Virus protection; Hacking.

UNIT V Web Browsing: Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet explorer; Netscape navigator, Netscape Communicator.

UNIT VI Search Engine/Directories: Directory; General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

### **Suggested Readings:**

1. Agarwala Kamlesh N. and Agarwala Deeksha: Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwala Kamlesh N. and Agarwala Deeksha: Fatal Click: What to do when viruses size your computer, Macmillan India New Delhi.
3. Phillips Lee Anne: Practical HTML 4; Prentice Hall, New Delhi.
4. Douglas E. Comer: The Internet Book; Prentice Hall, New Delhi.
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
6. Minoli Daniel: Internet & Intranet Engineering; Tata McGraw Hill, New Delhi.
7. Deietl Harvey M. and Deitel Paul J. and Neito T.R. Complete Internet and World Wide Web Programming Training Course; Prentice Hall New Delhi.



## **E-COMMERCE**

### **GROUP-C4: PAPER-VI ESSENTIALS OF E-COMMERCE**

#### **OBJECTIVE**

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

#### **COURSE INPUTS**

- UNIT I** Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.
- UNIT II** Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SMTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.
- UNIT III** Application in B2C: Consumers' shopping procedure on the internet; Impact on dis-intermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker - based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions -benefits, implementation, and impact.
- UNIT IV** Applications in B2B: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer- oriented marketplace and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information system; Marketing issues in b2b.
- UNIT V** Applications in Governance: EDI in governance; E-government; E-governance-applications of the internet, Concept of government-to-business, business-to-government and citizen-to-government; E-governance models; Private sector interface in e-governance.

UNIT VI Emerging Business Models: Retail model; Media model; advisory model, Made-to-order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid models; Emerging models in India.

### **Suggested Readings:**

1. Agarwala Kamlesh N. and Agarwala Deeksha: Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwala Kamlesh N. and Agarwala Deeksha: Business on the Net-Introduction to the E-commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi.
4. Tiwari Dr. Murlidhar D.: Education and E-Governance; Macmillan India New Delhi.
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
6. Minoli Daniel: Internet & Intranet Engineering; Tata McGraw Hill, New Delhi.
7. Bhatnagar Subhash and Schwabe Robert (Eds); Information and Communication Technology in Development, Sage Publications India, New Delhi.
8. Amor, Daniel: E-business Reevaluation, The Living and Working in an Interconnected World; Prentice Hall US.
9. Afuah,

# **HUMAN RESOURCE**

## **GROUP-C5: PAPER-V HUMAN RESOURCE MANAGEMENT**

### **OBJECTIVE**

The paper aims to develop in students a proper understanding about human resource.

### **COURSE INPUTS**

UNIT I HUMAN RESOURCE MANAGEMENT: Meaning, Functions, Importance, Scope & Role, Organization of H.R.D., Personnel Policies.

UNIT II HIRING:

- I. Manpower planning: Determining quality and quantity of personnel.
- II. Recruitment - Methods and Evaluation.
- III. Selection, Induction and Placement.
- IV. Promotion, Transfer, Demotion.

UNIT III TRAINING: Meaning, Importance, Need, Methods of Performance Appraisal. Motivation and Morale.

UNIT IV WAGE AND SALARY ADMINISTRATION; Meaning, Significance, Factors, Job-Evaluation, Methods of wage & Payment Including Incentive, payments.

UNIT V Employee Benefits & Services.

Concept, objectives, significance, Types of Benefits & Services, Fringe Benefits

### **Suggested Readings:**

1. Human Resource Development: Edwin. B. Filippo.
2. Human Resource Development: Edwin.C.B. Manoria.
3. Human Resource Development: Edwin. P.C. Tripathi
4. Human Resource Development: Dale. S.Beach.

## **HUMAN RESOURCE**

### **GROUP-C5: PAPER-VI INDUSTRIAL RELATIONS**

#### **OBJECTIVE**

The paper aims to develop in students a proper understanding about Industrial Relations.

#### **COURSE INPUTS**

##### **UNIT I INTRODUCTION**

Concepts of Industrial relations and its scope. Problems of Labour Management Relations- causes of Poor Industrial relations. Conditions of good industrial relations, Industrial relations in India.

##### **UNIT II TRADE UNIONISM**

The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism.

##### **UNIT III INDUSTRIAL DISPUTES AND GRIEVANCE**

Meaning, classification, Causes of Industrial disputes, settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

##### **UNIT IV COLLECTIVE BARGAINING**

Concept, features, necessity and importance of collective bargaining: Collective Bargaining Procedure, Collective Bargaining in India.

##### **UNIT V EMPLOYEE DISCIPLINE**

Cause & Types of Indiscipline, Essentials of a Good Disciplinary System. Procedure for taking Disciplinary Actions.

##### **UNIT VI WORKERS PARTICIPATION IN MANAGEMENT**

#### **Suggested Readings:**

1. Industrial Relations: C.B. Manoria and Dassora
2. Industrial Relations: Agarwal and Porwal.
3. Dynamics of Industrial Relations: C.B. Manoria.

## **GROUP-D**

### **OBJECTIVE**

The purpose of this paper is to develop a skill of self expression and oration amongst to students.

### **VIII. VIVA-VOICE: COMPULSORY**

<b>B.COM: PART-I</b>
----------------------

<b>GROUP</b>	<b>PAPER</b>	<b>NAME OF PAPERS</b>	<b>MAX MARKS</b>	<b>MIN MARKS</b>
GROUP-A	PAPER-I	BUSINESS COMMUNICATION	100	66
	PAPER-II	BUSINESS STATISTICS	100	
GROUP-B	PAPER-III	FINANCIAL ACCOUNTING	100	66
	PAPER-IV	BUSINESS REGULATORY FRAMEWORK	100	
GROUP-C	PAPER-V	BUSINESS ECONOMICS	100	66
	PAPER-VI	BUSINESS ENVIRONMENT	100	
		<b>TOTAL MARKS</b>	<b>600</b>	<b>198</b>
<b>B.COM: PART-II</b>				
<b>GROUP</b>	<b>PAPER</b>	<b>NAME OF PAPERS</b>	<b>MAX MARKS</b>	<b>MIN MARKS</b>
GROUP-A	PAPER-I	COMPANY LAW	100	66
	PAPER-II	COST ACCOUNTING	100	
GROUP-B	PAPER-III	PRINCIPLES OF BUSINESS MANAGEMENT	100	66
	PAPER-IV	INCOME TAX	100	
GROUP-C	PAPER-V	FUNDAMENTALS OF ENTREPRENEURSHIP	100	99
	PAPER-VI	PUBLIC FINANCE	100	
	PAPER-VII	INDUSTRIAL LAW	100	
		<b>TOTAL MARKS</b>	<b>700</b>	<b>231</b>
<b>B.COM: PART-III</b>				
<b>GROUP</b>	<b>PAPER</b>	<b>NAME OF PAPERS</b>	<b>MAX MARKS</b>	<b>MIN MARKS</b>
GROUP-A	PAPER-I	CORPORATE ACCOUNTING	100	66
	PAPER-II	AUDITING	100	
GROUP-B	PAPER-III	MONEY AND FINANCIAL SYSTEM	100	66
	PAPER-IV	INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS	100	

<b>ANY ONE OF THE FOLLOWING AREA COMBINATIONS</b>				
<b>GROUP</b>	<b>PAPER</b>	<b>NAME OF PAPERS</b>	<b>MAX MARKS</b>	<b>MIN MARKS</b>
GROUP-C1 (Optional)	PAPER-V	FINANCIAL MANAGEMENT	100	66
	PAPER-VI	MANAGEMENT ACCOUNTING	100	
GROUP-C2 (Optional)	PAPER-V	PRINCIPLES OF MARKETING	100	66
	PAPER-VI	INTERNATIONAL MARKETING	100	
GROUP-C3 (Optional)	PAPER-V	FUNDAMENTALS OF INSURANCE	100	66
	PAPER-VI	INDIAN BANKING SYSTEM	100	
GROUP-C4 (Optional)	PAPER-V	INTERNET & WORLD WIDE WEB	100	66
	PAPER-VI	ESSENTIALS OF E-COMMERCE	100	
GROUP-C5 (Optional)	PAPER-V	HUMAN RESOURCE MANAGEMENT	100	66
	PAPER-VI	INDUSTRIAL RELATIONS	100	
GROUP-D		VIVA-VOICE: COMPULSORY	100	33
		Total Marks	700	231
		<b>B.Com. Part-I</b>	<b>600</b>	<b>198</b>
		<b>B.Com. Part-II</b>	<b>700</b>	<b>231</b>
		<b>B.Com. Part-III</b>	<b>700</b>	<b>231</b>
		<b>Grand Total</b>	<b>2000</b>	<b>660</b>