



PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)

(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

**FACULTY OF BUSINESS MANAGEMENT AND
COMMERCE**

SYLLABI

FOR

**B.Com. (General & Hons.)
First and Second Year (Semester System)
Third Year (Annual System)
For the Examinations 2015-2016**

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SCHEME OF B.Com COURSE (General and Hons.)

Semester – I

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
BCM 101 A BCM 101 B	PUNJABI OR HISTORY AND CULTURE OF PUNJAB	50	3	
BCM 102	ENGLISH AND BUSINESS COMMUNICATION	100	5	1
BCM 103	INTERDISCIPLINARY PSYCHOLOGY FOR MANAGERS	100	5	1
BCM 104	BUSINESS ECONOMICS-I	100	5	1
BCM 105	PRINCIPLES OF FINANCIAL ACCOUNTING**	100	5	1
BCM 106	COMMERCIAL LAWS	100	5	1
BCM 107	PRINCIPLES AND PRACTICES OF MANAGEMENT	100	5	1

Semester – II

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
BCM 201 A BCM 201 B	PUNJABI OR HISTORY AND CULTURE OF PUNJAB	50	3	
BCM 202	ENGLISH AND BUSINESS COMMUNICATION	100	5	1
BCM 203	INTERDISCIPLINARY E-COMMERCE	100	5	1
BCM 204	BUSINESS ECONOMICS-II	100	5	1
BCM 205	CORPORATE ACCOUNTING**	100	5	1
BCM 206	BUSINESS LAWS	100	5	1
BCM 207	HUMAN RESOURCE MANAGEMENT	100	5	1
	ENVIRONMENT AND ROAD SAFETY EDUCATION*	70		

Semester – III

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
BCM 301	INTERDISCIPLINARY ISSUES IN INDIAN COMMERCE	100	5	1
BCM 302	COST ACCOUNTING**	100	5	1
BCM 303	COMPANY LAW	100	5	
BCM 304	BUSINESS MATHEMATICS AND STATISTICS **	100	5	1
BCM 305	BANKING AND INSURANCE	100	5	1
BCM 306	INDIRECT TAX LAWS**	100	5	1

Semester-IV

Course Code	Course Title	Maximum Marks	Number of Lectures (L) Per Week	Tutorials (T) Per Week***
BCM 401	INTERDISCIPLINARY SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	100	5	1
BCM 402	ADVANCED ACCOUNTING**	100	5	1
BCM 403	AUDITING AND SECRETARIAL PRACTICE	100	5	1
BCM 404	COST MANAGEMENT**	100	5	1
BCM 405	MARKETING MANAGEMENT	100	5	1
BCM 406	QUANTITATIVE TECHNIQUES AND METHODS**	100	5	1

* This is a compulsory qualifying paper, which the students have to study in the B.A./B.Sc./B.Com./BBA 1st year (2nd Semester). If the student/s failed to qualify the paper during the 2nd Semester, he/she/ they be allowed to appear/qualify the same in the 4th or 6th Semester/s.

** the strength of B.Com. unit shall be 70. There will be tutorials only in the papers which have been highlighted with asterisk**.

***Each unit of B.com. will be divided into 3-groups for the purpose of Tutorials.

Scheme of Examination

B.Com. Honours

A student can pursue Honours course in B.Com. by taking up one paper each in four semesters beginning with 3rd semester in any one of the following four streams. Option of any stream once exercised cannot be changed subsequently.

1. Accounting & Finance

- | | |
|--|--------------------------|
| 1. BCH 307: Accounting Theory | 3 rd Semester |
| 2. BCH 407: Contemporary Issues in Accounting | 4 th Semester |

2. Economics

- | | |
|--|--------------------------|
| 1. BCH 308: Development Economics | 3 rd Semester |
| 2. BCH 408: Industrial Economics | 4 th Semester |

3. Management Studies

- | | |
|---|--------------------------|
| 1. BCH 309: Advertising & Brand Management | 3 rd Semester |
| 2. BCH 409: Consumer Behaviour | 4 th Semester |

4. Banking

- | | |
|-------------------------------------|--------------------------|
| 1. BCH 310: Bank Management | 3 rd Semester |
| 2. BCH 410: Bank Legislation | 4 th Semester |

SYLLABI FOR B.COM FOR THE EXAMINATION OF 2015-16 ONWARDS

Note :

1. Examination in each subject for B.Com will be of 3 hours duration.
2. There will be no objective type questions.
3. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
5. Tutorials classes will be held as notified in the Scheme of Examination for the session 2014-15 and 2015 onwards.
6. The following categories of the students shall be entitled to take the option of History and Culture of Punjab in lieu of Punjabi as compulsory subject:
 - (a) Students who have not studied Punjabi up to Class 10th.
 - (b) Wards of defence personnel and Central government employee/employees, who are transferable on all India basis.
 - (c) Foreigners.
7. 20% marks in each paper will be internal assessment based on the following parameters:

a. Mid-Semester Test	:	50%
b. Academic Activity (Seminar, Project & Assignments)	:	30%
c. Attendance	:	20%

INSTRUCTIONS FOR THE PAPER SETTERS

Note : The question paper of each subject covering the entire course shall be divided into three sections :

Section A (20 marks)

This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (30 marks)

This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Section C (30 marks)

This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Important Note : In all numerical papers the paper setter is required to set numerical questions as follows:

Section A :	Four numerical questions out of six questions.
Section B and C:	At least two numerical questions out of four questions.

SCHEME OF B.COM. COURSE (PASS AND HONS.)

SEMESTER-I

BCM101 A: PUNJABI

Max. Marks : 50 marks.

Written : 45 marks.

Internal Assessment : 05 marks.

Time : 3 hrs.

- | | | |
|----|---|----------|
| 1. | A Book of Punjabi. | 20 marks |
| 2. | Essay Writing on National and International Problems. | 10 marks |
| 3. | Translation of Business Advertisement from English to Punjabi | 05 marks |
| 4. | Correct-Incorrect words | 05 marks |
| 5. | Business Vocabulary | 05 marks |

Courses:

- Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi,
Publishers: Kasturi Lal & Sons, Amritsar-Jalandhar.
Chapters 1 to 6
- List of words of Business Vocabulary attached (A to H)

Themes and Units:

- | | | |
|----|--|--------------|
| 1. | Two questions from the book Galiey Chikkarh Door Ghar
(With internal choice) | 6+6=12 marks |
| 2. | Short answer question (4 out of 6) | 2×4=08 marks |
| 3. | Essay (1 out of 4) (National and International Problems) | 10 marks |
| 4. | Translation of Business Advertisement from English to Punjabi | 05 marks |
| 5. | Correct-Incorrect words (5 words out of 8) | 05 marks |
| 6. | Business Vocabulary (5 words out of 8) | 05 marks |

phlekwll Gkr gfj bk
; w? No gfj bk

Business Vocabulary

1.	Acceptance	gqtkBrh, ; thfesh
2.	Access	gj ju
3.	Account	byk
4.	Accountant	bykeko
5.	Account Book	tj h yksk
6.	Acknowledgement	gj ju o; hd
7.	Advance	gdrh
8.	Alternative Cost	ftebgh bkrs
9.	Amalgamation	; fwod
10.	Amortization of Debts	eof÷nk dk feostko Gjr skB
11.	Amortization of fixed Assets	nub ; gsh dh feostko gphsh
12.	Annuity	tkofoh
13.	Anticipated Prices	nBjwfbS ehwsK
14.	Arbitration	; kb; h, ftubr h
15.	Assessed Tax	fBoXkos eo
16.	Assets	; gsh
17.	Assets and Liabilities	bDdkohnk ns/dDdkohnk
18.	Authorized Capital	nfXekfos gj h
19.	Audit	byk gVskb
20.	Audit Staff	byk gVskb nwbk
21.	Average	n ^a ; s
22.	Average Productivity	n ^a ; s Tsgkdesk
23.	Average Income	n ^a ; s nkwdB
24.	Back Log	fgSbk pekfJnk
25.	Balance Sheet	ob ; koDh
26.	Bankrupt	fdtkbhnk
27.	Barter	t; s tNKdok
28.	Beneficial	bkGdkfJe
29.	Bilateral Agreement	d' fXoh ; wM'sk
30.	Bill of Exchange	j jh
31.	Bond	foDFgzso
32.	Book Value	feskph wbo
33.	Book Keeping	tj h yksk
34.	Break-Even Point	; wkB fpd
35.	Breach of Trust	nwkBs ftu fonkBs

36.	Broker	dbkb
37.	Capital Account	gf h r s yk sk
38.	Capital Expenditure	gf h og you
39.	Capital Formation	gf h fBowkD
40.	Capital Investment	gf h fBtδ
41.	Capital Gains	gf h og bkG
42.	Capital Goods	gf h og t ; sk
43.	Cash Account	o'eV yk sk
44.	Cash Balance	Bed pek fJnk
45.	Cash Book	o'eV t j h
46.	Census	i BrDBk
47.	Circulating Capital	wkoehN ftu b'rh gf h
48.	Commerce	ekwo; , tDi , tgko
49.	Commercial Capital	tDi h gf h
50.	Commodity	TgGrsk t ; s
51.	Company	egBh
52.	Competition	gφh: 'r sk
53.	Corporation	fBrw
54.	Cost Account	bkr s byk
55.	Cost of Production	T'sgk dB dh bkr s
56.	Current Account	ukb(yk sk
57.	Current Liabilities	ubs dDdkohnk
58.	Debenture	foD g'so
59.	Debt Management	foDFgpX
60.	deduct	eN'sh
61.	Deferred Payment	; Efr s G'r skB
62.	Deflation	w'ldok ft ; chsh
63.	Demand for payment	ndkfJr h bJh wr
64.	Demonstration Effect	g'p'oδBh g'φkt
65.	Depreciation	w'lb xNkJh
66.	Depression	nkofEe wdk
67.	Devaluation	eo; h dk ntw'pD
68.	Discount Rate	eN'sh do
69.	Disinvestment	ftfBtδ
70.	Dividend	bkGFnδ
71.	Distribution	ftsoD
72.	Documentary proof	d ; skt' h ; p'φ
73.	Double Entry	d'j ok fJzoki

74.	Draftsman	Beök Bth;
75.	Economic Indicator	nkofEe ; ue
76.	Entrepreneur	Tfdwh
77.	Excise Duty	TsgkdB eo
78.	Export Tax	fBo: ks eo
79.	Expenditure	you
80.	Fair Trade	Tfus tgko
81.	Finance	ft/s
82.	Finance affairs	ft/sh kwkb/
83.	Financial Penalty	ft/sh dv
84.	Fine Paper	Tfsw j mh
85.	Firm	cow
86.	Firm Offer	gleh gbeo
87.	Fiscal Policy	ft/sh Bsh
88.	Fiscal Year	ft/sh ; kb
89.	Fixed Capital	; EkJh gf h
90.	Fixed Costs	; EkJh you
91.	Floation	eo=k ukb(eoBk
92.	Foreign Exchange	ft döh w/dok
93.	Fringe Benefits	Tgob/bkG
94.	Glut	Gowko
95.	Goods Account	wkb byk
96.	Gross Profit	e/b bkG
97.	Hidden Tax	bgs eo
98.	Hoarding	÷yhokpk÷h
99.	Holding Company	fB: soe egBh
100.	Human Capital	wBlyh gf h

HISTORY AND CULTURE OF PUNJAB

For B.Sc. /B.Sc. (Hons) Bio-Technology/B.Sc. (Hons) Bio-Informatics/B.Sc. 4 year agriculture /BCA/B.Sc. Fashion Disigning/B.Sc. Microbial and Food Technology / 4 year B.PED. /BFA/BBA/B.Com B.A Hons. (Education) B.Ed. etc. all courses that take this paper for ONE year only.

6 credit course

SEMESTER I

**HISTORY AND CULTURE OF PUNJAB FROM THE EARLIEST TIMES TO 1849
INSTRUCTIONS FOR THE PAPER –SETTER AND CANDIDATES: (FOR PAPER
in semester 1 AND 2)**

1. The syllabus has been divided into four Units.
There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions carrying 05 marks i.e. 1 mark each. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit-IV in all. Each question will carry 10 marks.
2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.
The paper-setter must put note (2) in the question paper.
3. One question from Unit-IV shall be set on the map.

Explanation:

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under:

Map : 06 Marks

Explanatory Note : 04 Marks

In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 marks each and write explanatory note on any two of 2 marks each.

3. The paper-setter would avoid repetition between different types of question within one question paper.

BCM101 B PAPER: HISTORY AND CULTURE OF PUNJAB FROM THE EARLIEST TIMES TO 1849

Max. Marks	:	50
Theory	:	45
Internal Assessment	:	05
Time	:	3 Hours

Objectives: To introduce the students to the history of Punjab region.

Pedagogy: Lectures, library work and discussions.

UNIT I

1. Harappan Civilization: extent and town planning; socio-economic life.
2. Vedic Age: socio-economic life; development of caste; position of women.
3. Religion: vedic religion; impact of Buddhism and Jainism on the region.

UNIT II

4. Society and Culture c. 1000 A.D.: Socio-economic life; religious life; education
5. Cultural Reorientation: main features of Bhakti; origin and development of Sufism
6. Society and Culture c. 1500A.D: socio-economic life under the Lodhis; religious beliefs and practices- Vainavism, Shaivism, Shaktism, Islam.

UNIT III

7. Sikhism: new ideology of Guru Nanak; evolution of Sikh community-guruship,manji,masand; new institutions-gurdwara, sangat-pangat.
8. Transformation of Sikhism: martyrdom of Guru Arjan; martyrdom of Guru Tegh Bahadur; impact.
9. Institution of Khalsa: new baptism; significance

UNIT IV

10. Changes in Society: social unrest; emergence of new rulers-rakhi, gurmata, dal khalsa.
11. Society and Culture under Maharaja Ranjit Singh: social mobility; painting and architecture; literature.
12. MAP: Major Historical Places: Harappa, Mohenjodaro, Sanghol, Ropar, Lahore, Amritsar, Kiratpur, Anandpur Sahib, Tarn Taran, Machhiwara, Goindwal, Khadur Sahib.

Suggested Readings:

1. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989 (3rd edn.)
2. Joshi, L.M and Singh, Fauja (ed.) : History and Culture of the Punjab, Vol. I, Punjabi University, Patiala, 1977
3. Prakash, Buddha : Glimpses of Ancient Punjab, P.U., Patiala, 1983
4. Thapar, Romila : A History of India, Vol. I, Penguin Books, 1966
5. Basham, A.L : The Wonder That was India, Rupa Books, Calcutta (18th rep.),1992
6. Sharma, B.N : Life in Northern India, MunshiRam Manohar Lal, Delhi, 1966
7. Singh,Kirpal :History and Culture os the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd edn.).
8. Singh, Fauja(ed.) :History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
9. Grewal, J.S. :The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.

10. Singh, Khuwant :A History of the Sikhs, vol I: 1469-1839, oxford University Press,. Delhi, 1991.
11. Chopra, P.N.,Puri, B.N.:A Social, Cu.ltural and Economic History of India, Vol.II, And Das,M.N. Macmillan, delhi, 1974.
12. Hussain ,Yusuf : Glimpse of Medieval Indian Culture, Asia Publishing House, Bombay, 1973(rep.).

Note: The following categories of the students shall be entitled to take option of History & Culture of Punjab in lieu of Punjabi as compulsory subject:

- A. That the students who have not studied Punjabi upto class 10th.
- B. Ward of / and Defence Personnel and Central Govt. Employee/Employees who are transferrable on all India basis.
- C. Foreigners

BCM 102: ENGLISH AND BUSINESS COMMUNICATION SKILLS

Note:

- (i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.
- (ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.
- (iii) For Unit I, the prescribed text is **Ten Mighty Pens**, ed., K.A. Kalia (Oxford University Press), The relevant sections, however, are as follows:

I.	The Model Millionaire	: Oscar Wilde
II.	The Gift of the Magi	: O. Henry
III.	The Judgement-seat of Vikramaditya	: Sister Nivedita
IV.	Fur	: Saki
V.	A. Marriage Proposal	: Anton Chekhov
- (iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end. Unit II shall consist of the following sub-units:

Business Communication: It shall focus on different aspects of communication in general and business communication in particular, communication within organizations, types of communication, and significance of positive attitude in improving communication.

Writing Skills: Letters of all kinds, tender notices, auction notices, public notices; memos and advertisements relating to sales/marketing.

Practical Work: To impart the skills of Personal Interview and public speaking like Declamation and Debate.

Practical Work:

There will be viva-voce examination of 10 marks which will include Debate, Declamation and Personal Interview.

Note : *In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100.*

Testing Scheme:

The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text Ten Mighty Pens .	12 Marks
Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, be based upon the prescribed text Ten Mighty Pens .	10 Marks
Note: The questions 1& 2 should be so designed as to cover all the chapters prescribed.		
Q. 3.	It shall consist of an Unseen Passage for Comprehension (not more than 300 words), with minimum five questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc.	12 Marks
Q. 4.	It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column.	6 Marks
Section II (<i>Based upon Unit II</i>)		
Q. 5.	This question shall test a students' ability to write business letter of various kinds (in not more than 250 words). There will be Internal Choice in the question.	10 Marks
Q. 6.	This question shall be on Memos, Tender Notices/Auction Notices/Public Notices/ Advertisements.(have to attempt four of 5 marks each)	20 Marks 5x4=20
Q.7.	Two short questions to test the students' understanding of various aspects of business communication.	10 Marks

Suggested Reading:

1. *Business Communication*, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan, 2010.
2. *Textbook of Business Communication*, Anjali Kalkar, R.B. Suryawanshi, Amlanjyoti Sengupta,, Hyderabad: Orient Blackswan, 2010.
3. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan, 2006.

BCM103: PSYCHOLOGY FOR MANAGERS

Objective: The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.

UNIT- I

Introduction: Concepts, Definitions; Need and Importance of Organisational Behaviour for Managers, Contributing Disciplines of OB. Nature and Scope, Organisational Behaviour Models.

Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour

Personality: Meaning, Characteristics, Determinants and Theories of Personality

Perception: Nature & Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perpetual Errors and Distortions.

Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.

UNIT II:

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale.

Inter Personal Behaviour and Transactional Analysis (TA).

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership

.

Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress.

Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

Reference books:

1. Robbins, Stephens P., Organisational Behaviour
2. French, W and C. Bell, Organisational Development
3. Davis, Keith, Human Behaviour at Work: Organisational Behaviour
4. Luthans, Fred, Organisational Behaviour
5. Harold Wehrich, Koontz, Essentials of Management
6. Robbins, Stephens P., Organisational Behaviour Concepts, controversies and Applications.

BCM 104: BUSINESS ECONOMICS-I

Objective: To study the basic concepts of microeconomics relevant for Business decision making and helping the students to understand the application of economic principles in business management

UNIT – I

Consumer Behaviour

Utility Approach: Meaning, Types, Relationship between Marginal Utility and Total Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer Equilibrium, Derivation of Demand Curve.

Indifference Curve Approach: Properties, Consumer Equilibrium, Price Effect, Income Effect, Substitution Effect, Price Effect a combination of Income Effect and Substitution Effect.

Law of Demand

Elasticity of Demand: Definitions, Types, Measurement, Factors and Importance.

Demand Forecasting

UNIT-II

Production and Revenue

Production Function : Laws of Returns, Law of Variable Proportion and Returns to Scale.

Cost and Cost Curves : Concept of Nominal Real Economic Implicit, Explicit and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost.

Revenue Curves : Concept of Total Average and Marginal Revenue under different Market Conditions, Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand.

Perfect Competition: Features, Equilibrium of Firm, Equilibrium of Industry, Role of Time element in Price Determination.

Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination and Its Types.

Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, Equilibrium of Firm with respect to Selling Cost.

Oligopoly: Features, Price Leadership, Collusive Oligopoly, Kinky Demand Curve Analysis

Reference books:

1. Dwivedi, D.N. (2008) Managerial Economics, 7th Edition, Vikas Publishing House.
2. Salvatore, D. (2006) Managerial Economics in a Global Economy, 6th Edition, Oxford University Press.
3. Peterson, L. and Jain (2006) Managerial Eco., 4th Edition, Pearson Education.
4. A. Kontsoyianis; Modern Micro-Economics.
5. M. Adhikary ; Business Economics.

BCM 105: PRINCIPLES OF FINANCIAL ACCOUNTING

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

UNIT – I

Generally Accepted Accounting Principles (GAAP): Accounting Concepts and Conventions: their Nature, Purposes and Limitations. Financial Accounting Standards: Transition from IAS to IFRS.

Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet

Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches).

Departmental Accounting: Meaning, Needs, Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealised Profit.

UNIT – II

Accounting for Consignment.

Accounting for Joint Venture.

Accounting for Dissolution of Partnership Firm; Insolvency of Partners(excluding Sale to a Company) and Piecemeal Distribution.

Royalty Accounts

Practical work:

- 1 . Preparation of List of Accounting Standards and IFRS.
2. Comparison of US GAPP with Indian Accounting Standards.

Reference books:

1. Shukla and Grewal ó Advanced Accounting, S. Chand Publication, New Delhi.
2. R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, New Delhi.
3. T.S. Reddy & A. Murthy ó Financial Accounting, Margham Publications, Chennai.
4. P.C. Tulsian ó Financial Accounting, S.Chand and Sons.

BCM 106: COMMERCIAL LAW

Objective: The main objective of the paper is to acquaint the students with general Commercial Laws.

UNIT I

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.

UNIT II

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.

Right to Information Act, 2005: Definitions, Right to Information & Obligations of Public Authorities, The Central & State Information Commission, Power & Functions of the Information Commissions, Appeal & Penalties.

The Consumer Protection Act, 1986: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.

Reference books:

1. Avtar Singh : The Principles of Mercantile Law
2. M.C. Kuchhal : Business Law
3. N.D. Kapoor : Business Law
4. P.R. Chandra : Business Law, Galgotia, New Delhi
5. Gogna : Mercantile Law, S. Chand
6. M.S. Shukla : Business Law, Sultan Chand.

BCM 107: PRINCIPLES AND PRACTICES OF MANAGEMENT

Objective: The objective of the paper is to help the students in understanding the process of business management and its functions.

UNIT I

Management: Nature, Definitions, Scope, Levels, Process and Significance of Management. Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management (Drucker, Porter, Prahalad, Senge and Tom Peters)

Planning: Concept, Process, Nature, Steps in Planning, Significance and Types. Decision Making: Concept and Process, Types of Decisions, Management By Objectives (MBO).

Organization: Concept, Nature, Process, Significance, Types, Organisational Structure, Committees, Span of Control. Authority and Responsibility. Delegation, Decentralization and Departmentation.

UNIT II

Direction: Concept, Features, Importance and Limitations of Direction. Elements of Direction- Supervision, Motivation, Leadership and Communication

Coordination: Concept, Features, Importance and Limitations of Coordination. Internal and External Coordination

Control: Concept, Features, Importance and Limitations of Control. Control Process. Essentials of a Good Control System. Techniques of Control. Relationship between Planning and Control

Reference books:

1. Peter F. Drucker, -The Practice of Managementø
2. Wehrich and Koontz, -Essentials of Managementø
3. Stoner and Freeman, -Managementø
4. David R Hampton, -Modern Managementø
5. Stephen P Robbins, David A DeCenzo, -Fundamentals of Management, Essential Concepts and Applicationsø

SEMESTER-II

SCHEME OF B.COM. COURSE (PASS AND HONS.)

BCM201 A: PUNJABI

Max. Marks : 50 marks.

Written : 45 marks.

Internal Assessment : 05 marks.

Time : 3 hrs.

- | | | |
|----|-----------------------------------|----------|
| 1. | A Book of Punjabi. | 20 marks |
| 2. | Business Correspondence : Letters | 10 marks |
| 3. | Punctuation | 05 marks |
| 4. | Business Advertisement | 05 marks |
| 5. | Business Vocabulary | 05 marks |

Courses:

1. Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi,
Publishers: Kasturi Lal & Sons, Amritsar-Jalandhar.
Chapters 7 to 12.
2. List of words of Business Vocabulary attached (I to Z)

Themes and Units:

- | | | |
|----|--|----------------|
| 1. | Two questions from the book Galiey Chikkarh Door Ghar.
(With internal choice) | 6+6=12 marks |
| 2. | Short answer question (4 out of 6) | 2 x 4=08 marks |
| 3. | Business Correspondence : Letters | 10 marks |
| 4. | Punctuation | 05 marks |
| 5. | Business Advertisement (Punjabi) | 05 marks |
| 6. | Business Vocabulary | 05 marks |

Suggested Readings

Punjabi Viyakaran by Dr. Harkirat Singh, Punjab State University Text-book Board,
Chandigarh.

phlekwll Gkr gfj bk
; w? No dñ k

Business Vocabulary

1. Imperfect Market	ngpD wvñ
2. Imports	nk: ks
3. Import Duty	nk: ks eo
4. Imputed Income	nkofgs nkwdB
5. Imprest Account	; oekoh gðrñ byk
6. Income Statement	nkwdB fuñmk
7. Index of Profit	bkG ; ðe
8. Income Tax	nkwdB eo
9. Inflation	wðok ; chsh
10. Intangible Assets	n; Eþ bDdkohñK
11. Investment	fBtð
12. Invoice	phue
13. Jobber	; Nke nkVðsh
14. Job Casting	bkr s fBoXkoD
15. Joint Venture	; ÑMk Tðdw
16. Labour	feos
17. Laissez Fair	yðbl ft t; Ek
18. Lease Holding Building and Property	gñ/ðs/fJwkos ns/i kfJdkd
19. Ledger	ðksk
20. Ledger Folio	yksk gBk
21. Liabilities	dDdkohñK
22. Liquidator	fBoXkoe
23. Market	wvñ
24. Marketable Goods	fteD: r t; sk
25. Mechanization	wðhBheoB
26. Mercantilism	tgkotkd
27. Monetary System	wðok gpX
28. Money of Account	by/dh wðok
29. Monopoly	JekfXeko
30. Mortgage	ofj D, froth
31. Net Investment	fBoþ fBtð
32. Net Profit	fBoþ bkG
33. Notice of Stoppage	oè ; ðBk

34.	Office Expenses Account	døsoh õou býk
35.	Open Market Operations	yflbll wvhl ftj ko
36.	Over Due	fwnkd gl'r h
37.	Over Head Cost	pMh bkrs
38.	Partnership	fj z; dlkoh, ; KMhdkoh
39.	Payable Accounts	dD: 'r bý.
40.	Preference Shares	soi hj h fj z; i
41.	Premium	glwhnw
42.	Price Control	ehws fB: soD
43.	Production	TfsgkdB
44.	Profit Margin	bkG nð
45.	Proprietor	; gsh wkbe
46.	Quasi Negotiable Instrument	noX ftzeoh: 'r j lvh
47.	Quotation	wflb ; luh
48.	Rate of Exchange	tNKdok do
49.	Ready Delivery	fsnko wkb
50.	Real Wages	tk; sft e wi dðh
51.	Rebate	SN, eN'sh
52.	Recession	nkofEe wdlh dk dð
53.	Receivable Accounts	bD: 'r bý.
54.	Redemption of Mortgage	ofj D SvkTpk
55.	Receipts and Payment Account	glgsh ns/ndkfJr h býk
56.	Rent	feokfJnk
57.	Rent Account	brkB býk, feokfJnk býk
58.	Reserve Price	okythlehs
59.	Revenue	nkwdB
60.	Sales Tax	ftzeoh eo
61.	Sales Transfer Order	ftzeoh fJsekb j jw
62.	Security Bond	i wkBsBkwk
63.	Service Goods	; tk t; sk
64.	Shares	ðho, fj z; i
65.	Share Capital	ðho gf h
66.	Share Holder	fj z; dlko
67.	Share Market	ðho pki ko
68.	Short Bills	nbgekbh j lvhnl
69.	Slump	wdk
70.	Sole Proprietorship	Jeb wkbeh
71.	Speculation	; Nk nBlvkB

72.	Statutory Company	ekBß nXhB ; Ekfgs egBh
73.	Stipulated	fBôfus elsk
74.	Stock	Gvko, ; Nke
75.	Stock Exchange	ôho pki ko
76.	Subsidiary Company	; j kfJe egBh
77.	Surety	÷kwB
78.	Tariff	do ; ÷h
79.	Tax Exemption	eo SN
80.	Tax Base	eo nkXko
81.	Tax Evasion	eo uoh
82.	Tax Equity	eo ; wBhsh
83.	Tender	Nvvo
84.	Tender money	Nvvo dh oew
85.	Terms of Payment	Gj skB dhnk ôosk
86.	Terms of Trade	t gko dhnk ôosk
87.	Trademark	wkoek
88.	Transactions	; ÷d, bD dD
89.	Transfer Book	fJsekb ysk
90.	Under Value	xN wlvonæD
91.	Unproductive Expenditure	nD-Tgi kT{you
92.	Unproductive Labour	nD-Tgi kT{feos
93.	Validity Period	gvkfDs fwnkd
94.	Vertical Integration	; woç ; xNB
95.	Wages	wi dph
96.	Wages Account	Tj os byk
97.	Wage Goods	wi dph t ; sk
98.	Wage Book	Tj os tj h
99.	Wharf age	TsvokJh
100.	Write Off	tN/yks/gkTpk
101.	Working Capital	ubs gfi h
102.	Yield	Tgi
103.	Zero Rate of Interest	ftnki dh ÷ho' do

HISTORY AND CULTURE OF PUNJAB

For B.Sc. /B.Sc. (Hons) Bio-Technology/B.Sc. (Hons) Bio-Informatics/B.Sc. 4 year agriculture /BCA/B.Sc. Fashion Designing/B.Sc. Microbial and Food Technology / 4 year B.PEd. /BFA/BBA/B.Com etc. all courses that take this paper for ONE year only.

6 credit course

SEMESTER II

HISTORY AND CULTURE OF PUNJAB IN THE COLONIAL AND POST INDEPENDENCE TIMES

INSTRUCTIONS FOR THE PAPER –SETTER AND CANDIDATES: (FOR PAPER in semester 1 AND 2)

1. The syllabus has been divided into four Units.
There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions carrying 5 marks i.e. 1 mark each. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit-IV in all. Each question will carry 10 marks.
2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.
The paper-setter must put note (2) in the question paper.
3. One question from Unit-IV shall be set on the map.

Explanation:

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under:
Map : 06 Marks

Explanatory Note : 04 Marks

In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.

3. The paper-setter would avoid repetition between different types of question within one question paper.

**BCM201 B PAPER: HISTORY AND CULTURE OF PUNJAB IN THE COLONIAL
AND POST INDEPENDENCE TIMES**

Max. Marks	:	50
Theory	:	45
Internal Assessment	:	05
Time	:	3 Hours

Objectives: To introduce the students to the history of Punjab region in modern times.

Pedagogy: Lectures, library work and discussions.

UNIT I

1. Introduction of Colonial Rule: administrative changes; means of communication; western education.
2. Agrarian Development: Commercialization of agriculture; canalization and colonization.
3. Social Classes: agrarian groups; new middle classes

UNIT II

4. Early Socio Religious Reform: Christian Missionaries; Namdharis; Nirankaris.
5. Socio Religious Reform Movements: activities of Arya Samaj; Singh sabhas; Ahmadiyahs.
6. Development of Press & literature: growth of press; development in literature

UNIT III

7. Emergence Of Political Consciousness: Agrarian uprising 1907; Ghadar.
8. Gurudwara Reform Movement: Jallianwala Bagh; foundation of SGPC and Akali Dal; Morchas.
9. Struggle for Freedom: activities of revolutionaries - Babbar Akalis, Naujawan Bharat Sabha; participation in mass movements ó non co-operation, civil disobedience, Quit India.

UNIT IV

10. Partition and its Aftermath: resettlement; rehabilitation

11. Social Concerns In Post Independence Punjab: language; immigration; socio-economic issues.
12. MAP: Major Historical places: Delhi, Kurukshetra, Jaito, Ferozepur, Ambala, Amritsar, Lahore, Ludhiana, Qadian, Jalandhar, Lyallpur, Montgomery.

Suggested Readings:

1. Singh, Kirpal :History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd edn.).
2. Singh, Fauja(ed.) :History of the Punjab, Vol.III, Punjabi University, Patiala 1972.
3. Grewal, J.S. :The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad,1990.
4. Singh, Khuwant :A History of the Sikhs, vol I: 1469-1839, oxford University Press, Delhi, 1991.
5. Chopra, P.N.,Puri, B.N.:A Social, Cultural and Economic History of India, Vol.II, And Das,M.N. Macmillan, delhi, 1974.

BCM 202 : ENGLISH AND BUSINESS COMMUNICATION

Note:

- (i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.
- (ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.
- (iii) For Unit I, the prescribed text is **Ten Mighty Pens** Issues ed. K.A. Kalia (Oxford University Press).

The relevant sections, however, are as follows:

- I. Chandalika: *Rabindranath Tagore*
 - II. A Bachelor's Complaint of the Behaviour of Married People: *Charles Lamb*
 - III. El Dorado: *R.L. Stevenson*
 - IV. Bores : *E.V. Lucas*
 - V. The Art of the Essayist : *A.C. Benson*
- (iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end, Unit II shall consist of the following sub-units:

Writing Skills: This section shall focus on business précis-writing, curriculum vitae; short formal reports (not exceeding 200 words).

Modern Forms of Communication: Here special emphasis shall be given to teaching the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations. Apart from this, the students shall also be given basic lessons in Effective Listening, Non-Verbal Communication, How to Prepare for Group Discussion etc.

Practical Work: To impart skills of Group Discussion.

Practical Work: There will be viva-voce examination of 10 marks which will include Group Discussion. The students will appear in the group of 10 students for viva-voce.

Note: *In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100.*

Testing Scheme: The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

Section I (*It is text-based and corresponds to Unit I in the syllabus*)

Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the	12 marks
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	prescribed text Ten Mighty Pens.	
Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, and be based upon the prescribed text Ten Mighty Pens.	10 marks
Note: The questions 1& 2 should be so designed as to cover all the chapters prescribed.		
Q.3.	It shall consist of an Unseen Passage for Comprehension (not more than 300 words), with minimum six questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/ presentation skills and vocabulary etc.	12 marks
Q.4.	It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column.	6 marks
Section II (<i>Based upon Unit II</i>)		
Q.5.	The students shall be asked to write a short survey report on a situation, incident, business problem, or the possibility of starting a new commercial venture (in about 150-200 words). The students shall be given an internal choice in this question.	10 marks
Q.6.	This will test the students' ability to write a Précis. A passage of about 200 words shall be given and the students shall have to write a précis of about 70 words (including the title).	10 marks
Q.7.	Definition/format of Modern forms of communication to be tested- Listening - Non verbal communication, e-mail, fax, teleconferencing etc.	10 marks
Q.8.	Curriculum Vitae	10 marks

Suggested Reading:

1. *Business Communication*, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan, 2010.
2. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan, 2006.
3. *50 Ways to Improve Your Business English...without too much effort*, Ken Taylor, Hyderabad: Orient Blackswan, 2006.

BCM 203: E- COMMERCE

Objective: The objective of this paper is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce with IT specialization.

UNIT I

Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce ó Present and potential.

E-Business : Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B), Present Status of E-Commerce in India, Regulatory Aspects of E-Commerce.

UNIT II

Changing Structure of Organisation ó The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. Socio-Economic Impacts of E-Commerce.

Electronic Payment System: Types of Payment System ô E-Cash and Currency Servers, E-Cheques, Credit Cards, Smart Cards, Electronic Purses and Debit Cards. Electronic Data Interchange, Digital Signatures, Cryptography, Interoperability and Intercompatibility.

Reference books:

1. Diwan, Prag and Sushil Sharma: Electronic Commerce, A Manager's Guide to E-Business Vanity Books International, Delhi.
2. Kalakota, Ravi and Shinston Andrew B: Frontiers of Electronic Commerce, Addison Wesley.
3. Minoli and Minoli: Web Commerce Technology Handbook, Tata McGraw Hill, New Delhi.
4. Schneider, Gray P.: Electronic Commerce, Course Technology, Delhi.

BCM 204: BUSINESS ECONOMICS-II

Objective: The paper aims at providing the knowledge of basic concepts of the distribution and modern tools of macro-economic analysis.

UNIT-I

Distribution

Wages : Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.

Rent: Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi- Rent.

Interest: Meaning, Types, Classical Theory of Interest, Neo-Classical Theory of Interest, Liquidity Preference Theory of Interest.

Profits: Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits.

National Income: Meaning, Concepts of National Income, Measurement of National Income, Difficulties in Its Measurements, Its Significance.

UNIT- II

Sayø Law of Market: Meaning, Implications,

Classical Theory of Income Output and Employment:

Keynesian Theory of Employment.

Effective Demand: Determination, Importance

Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance.

Marginal Efficiency of Capital: Meaning, Determinants, Theory of Secular Stagnation.

Investment: Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment.

Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier and Under-Developed Countries.

Reference books:

- 1.Shapiro. E (2003) Macroeconomic analysis Galotia publications, New Delhi.
- 2.Eugene Diulio (2005) Macro economics, 4th Edition, Tata McGraw Hills, Publishing Col. Ltd, New Delhi.
- 3.Dornbusch R, Fisher, S and Startz, R Macro Economics, 8th Edition, Tata McGraw Hills Publishing (2002) Co. Ltd., New Delhi.
- 4.Ackley,G.(1978) Macroeconomics: Theory and Policy, Macmillan, New York

BCM 205: CORPORATE ACCOUNTING

Objective: To provide knowledge about basic corporate accounting with the relevant accounting standards.

UNIT 1

Issue, Forfeiture, Reissue and Buy-Back of Shares,

Redemption of Preference Shares.

Right Issue and Bonus Shares.

Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation),

UNIT II

Underwriting of Shares and Debentures.

Issue and Redemption of Debentures.

Accounts of Banking Companies

Accounts of Insurance Companies.

Note : Accounting Standards are to be covered along with topics.

Practical Work:

1. Preparation of Final Accounts of Companies and critical evaluation.
2. Comparison of annual reports of companies and disclosures norms.

Reference books:

1. R.L. Gupta and M. Radhaswamy ó Advanced accounts ó Sultan Chand.
2. Shukla Garewal and Gupta ó Advanced accounts ó S.Chand, New Delhi.
3. D. Chanderbose ó Advanced Accounting, Vol. I, PHI Learning Pvt. Ltd.
4. T.S. Reddy and A. Murthy ó Corporate Accounting, Margham Publications, Chennai.

BCM 206: BUSINESS LAWS

Objective: The main objective of the paper is to acquaint the students about Business Laws.

UNIT– I

Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims.

Negotiable Instruments Act, 1881: Definition, Acceptance and Negotiation, Rights and Liabilities of Parties, Dishonor of Negotiable Instrument, Hundis, Bankers and Customers.

UNIT- II

Factories Act, 1948: Objectives; Definitions; Approval; Licensing & Registration of Factories; The Inspecting Staff Health; Safety Welfare; Working Hours of Adults; Employment of Women; Child Labour ó Issues and Challenges; Leave with Wages; Penalties & Procedure Supplemental.

The Industrial Disputes Act, 1947: Scope & Object; Definitions; Authorities; Notice of Change; Reference of Disputes; Procedure; Powers & Duties of Authorities; Award & Settlement; Strikes & Lockouts; Lay-off & Retrenchment etc.

Reference books:

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.
5. Sharma, J.P., Industrial Laws, Taxmann, New Delhi.

BCM 207: HUMAN RESOURCE MANAGEMENT

Objective: The objective of the paper is to familiarize the students with the different aspects of managing human resource in the organization.

UNIT – I

Human Resource Management: Introduction, Meaning and Definitions, Brief History, Nature, Functions, Importance and Limitations of HRM. Contemporary Challenges in HRM.

Human Resource Planning; Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits, Problems in HR Planning and Way for Effective HR Planning.

Job Analysis and Job Design: Introduction, Objectives, Benefits, Process, Techniques and Problems in Job Analysis. Job Design- Meaning, Objectives and Techniques of Job Design.

Recruitment and Selection: Meaning and Definitions, Importance and Purpose, Process, Factors Affecting Recruitment, Sources of Recruitment, Methods, Constraints and Challenges of Recruitment. Recent Trends in Recruitment. Selection: Meaning and Definition, Selection Process and Methods.

Placement and Induction: Meaning and Problems in Placement. Induction: Meaning, Objectives, Contents, Elements, Procedure and Problems in Induction.

UNIT – II

Training and Development: Concepts, Importance, Identification of Training Needs. Types of Training: On the Job and Off the Job Methods of Training. Designing and Evaluation of Training Programmes. Meaning of Development, Difference between Training and Development.

Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; How to Make it Effective.

Internal Mobility and Transfers: Promotions, Demotions and Other Forms of Separations, Definitions, Purpose, and Basis of Promotions. Transfer: Definitions, Purpose, Types and Transfer Policy.

Compensation Management: Concept, Methods of Wage payments and Incentive Plans, Fringe Benefits.

Reference books:

1. Dessler, Personnel Human Resource Management, Prentice Hall of India.
2. D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, Prentice Hall of India.

3. Ian Beardwell and Len Holden, Human Resource Management, Macmillan.
4. Wendell French, The Personnel Management Process, Houghton Mifflin Co., Boston...
5. M S Saiyadain, Human Resource Management, Tata McGraw

ENVIRONMENT AND ROAD SAFETY EDUCATION

UNIT I (Environment)

Note: The syllabus has 15 topics to be covered in 25 hour lectures in total, with 2 lectures in each topic from 2 to 11 and one each for the topics 1 and 12 to 15.

1. Environment Concept:

Introduction, concept of biosphere ó lithosphere, hydrosphere, atmosphere; Natural resources ó their need and types; Principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession.

2. Atmosphere:

Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures.

3. Hydrosphere:

Types of aquatic systems; Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water, permissible limits, risks and possible control measures.

4. Lithosphere:

Earth crust, soil ó a life support system, its texture, types, components, pollution and pollutants, reasons of soil erosion and possible control measures.

5. Forests:

Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban Forests, Chipko Andolan.

6. Conservation of Environment:

The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems ó soil, water, air, wildlife, forests.

7. Management of Solid Waste:

Merits and demerits of different ways of solid waste management ó open dumping, landfill, incineration, resource reduction, recycling and reuse, vermicomposting and vermiculture, organic farming.

8. Indoor Environment:

Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food;

uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.

9. Global Environmental Issues:

Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.

10. Indian Laws on Environment:

Indian laws pertaining to Environmental protection: Environment (Protection) Act, 1986; General information about laws relating to control of air, water and noise pollution. What to do to seek redressal.

11. Biodiversity:

What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002.

12. Noise and Microbial Pollution:

Pollution due to noise and microbes and their effects.

13. Human Population and Environment:

Population growth and family welfare programme, Human Health. HIV-AIDS. Human Rights.

14. Social Issues:

Environmental Ethics: Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation.

15. Local Environmental Issues:

Environmental problems in rural and urban areas. Problem of Congress Grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

Practical

Depending on the available facility in the college, a visit to vermicomposting units or any other such non-polluting eco-friendly site or planting/caring of vegetation/trees could be taken.

Examination Pattern:

A qualifying paper of 50 marks comprising of fifty multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong answer or un-attempted question), and of 1 hour duration.

The students have to obtain 33% marks to qualify the paper. The marks are not added / included in the final mark sheet.

UNIT II (ROAD SAFETY)

1. Concept and Significance of Road Safety.
2. Role of Traffic Police in Road Safety.
3. Traffic Engineering ó Concept & Significance.
4. Traffic Rules & Traffic Signs.
5. How to obtain Driving License.
6. Traffic Offences, Penalties and Procedures.
7. Common Driving mistakes.
8. Significance of First-aid in Road Safety.
9. Role of Civil Society in Road Safety.
10. Traffic Police-Public Relationship.

Note : Examination Pattern :

- The Environment and Road Safety paper is 70 marks.
- Seventy multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong or un-attempted questions).
- The paper shall have two units: **Unit I (Environment) and Unit II (Road Safety)**.
- Unit II shall comprise of 20 questions with minimum of 1 question from each topics 1 to 10.
- The entire syllabus of Unit II is to be covered in 10 hours.
- All the questions are to be attempted.
- Qualifying Marks 33 per cent i.e. 23 marks out of 70.
- Duration of examination: 90 minutes.
- The paper setter is requested to set the questions strictly according to the syllabus.

Suggested Readings

1. The Motor Vehicle Act, 1988 (2010), Universal Law Publishing Co. Pvt. Ltd., New Delhi.
2. Road Safety Signage and Signs (2011), Ministry of Road Transport and Highways, Government of India.

Websites:

- (a) www.chandigarhpolice.nic.in
- (b) www.punjabpolice.gov.in
- (c) www.harvanapolice.gov.in
- (d) www.hppolice.nic.in

THIRD SEMESTER

BCM 301: ISSUES IN INDIAN COMMERCE

Objective: To enable the students to acquire basic knowledge of different issues faced in progress and prospects of commerce in India.

UNIT-I

Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry, Role of Foreign Investment Promotion Board (FIPB) Automatic Route and Sectoral Limits, Difference between FDI and Foreign Portfolio Investment (FPI).

Make in India: An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead.

Technology in Commerce: Features, Impact, Management and Status of Technology and Impact of Technology on Commerce in India.

International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).

UNIT-II

Infrastructure: Growth of Infrastructure- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic Zones (SEZs).

Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Listing and Role of SEBI, Commodity Exchanges in India.

Corporate Debt Restructuring: Concept, Importance, Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India- Importance, Need, and Initiatives by the Central Government.

Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL.

Reference books:

1. Indian Economy - Datt and Sundharam, S Chand and Co. New Delhi
2. Indian Economy - M.B. Shukla, Taxman Publication, New Delhi
3. India Transport Report, National Transport Development Committee Report, Routledge, Tolstoy Marg, New Delhi
4. Financial Markets Institutions and Financial Services, C Gomez Prentice-Hall 2008

5. Principles of Business Organisation, by Y.K. Bhushan, Sultan Chand & Co, New Delhi
6. Guruswamy. S ó Global Financial Institutions, Tata Mcgraw Hills India.
8. Khan ó my Indian Financial Systems - Tata Mcgraw Hills India.
9. Website of Make in India

BCM 302: COST ACCOUNTING

Objective: The objective of this paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost.

UNIT – I

Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs.

Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.

Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover .

UNIT – II

Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.

Preparation of Cost Sheet, Operation Costing, Service Costing.

Cost Ledger Accounting, Integral Accounting, Reconciliation of Cost and Financial Accounts.

Practical Work:

Use of software package to obtain cost accounting output like: Analysis of Cost- Centre wise and Element wise, Allocation and Apportionment of Overheads, Preparation of Cost Sheet.

Reference books:

1. Banerjee Bhabatosh: Cost Accounting, Phi Learning
2. Saxena and Vashist: Cost Accounting, Sultan Chand and Sons.
3. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd.
4. Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.

BCM 303: COMPANY LAW

Objective: The objective of this paper is to help the students understand various provisions of Companies Act 2013.

UNIT - I

Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies.

Formation of Company óPromotion & Registration, Pre-incorporation Contract and Provisional Contracts.

Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management,

Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus.

Share Capital ó Kinds of Shares, Book Building Process, Information Memorandum, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares.

UNIT- II

Members and Shareholders ó Their Rights and Duties.

Management ó Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors, Board Meetings, Other Managerial Personnel and Remuneration, Digital Signatures of Directors.

Winding Up-Concept and Modes.

Practical Work: Teacher should use Internet and Communication Technology to give students demo regarding procedure of Online Filing of Documents for Registration of Company, obtaining Director Identity Number (DIN), Corporate Identity Number (CIN), etc. Students should be apprised of National Company Law Tribunal (NCLT), Insider Trading, Rating Agencies, etc. Practical Training about Notice of Meeting, Agenda, Quorum, Proxy, Reports, Minutes of Meeting, Resolutions, etc. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.

Reference books:

1. Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman & Allied Services (P)Ltd., New Delhi (Latest Edn).
2. Ramaiya, A., *A Ramaiya's Guide to Companies Act*, Lexis Nexis Butterworths Wadhwa, Nagpur.
3. Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
4. Singh, Avtar, *Company Law*, Eastern Book Company, Lucknow

BCM 304: BUSINESS MATHEMATICS AND STATISTICS

Objective: The objective of this paper is to help the students in understanding mathematical and statistical tools in business decisions.

UNIT I

Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants upto Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and Involving not More Than Three Variables.

Differentiation óIdea of Simple Derivative of different Functions (excluding trigonometric function).

Maxima and Minima of Functions of One Variable only

UNIT II

Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data.

Analysis of Univariate Data: Construction of a Frequency Distribution; Concept of Central Tendency and Dispersion-and Their Measures; Measures of Skewness; Concept of Kurtosis.

Time Series: Meaning, Components, Models, Fitting Linear and Quadratic Trend

Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate); Tests of Adequacy; Chain-Base Index Numbers; Base Shifting, Splicing, and Deflecting; Problems in Constructing Index Numbers; Consumer Price Index.

Practical work: Collection, Classification and Presentation of data using Microsoft Excel

Reference books:

1. Dowling E.T.: Mathematics for Economics; Shaum Series, McGraw Hill, London.
2. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
3. Kapoor, V.K.: Business Mathematics; Sultan Chand & Sons, Delhi.
4. Vohra, N.D.: Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
5. Aczel, Amir D.: Complete Business Statistics, Irwin.
6. Chou-Ya-Lun: Statistical Analysis, Holt, Rinchart and Winslon.
7. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
8. Levin, Richard I.& David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.

BCM 305: BANKING AND INSURANCE

Objective: To acquaint the students with Indian Banking and Insurance industry.

UNIT – I

Indian Banking System: Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Banks, The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control.

Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms- Grievance Mechanism and Banking Ombudsman, Impact of Reforms.

Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT) and Core Banking. RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.

UNIT – II

Insurance: Concept, Nature of Insurance, Functions of Insurance, Types of Insurance (Life and Non-Life), Importance of Insurance, Principles of Insurance Contract-Features of Life and Non-life Insurance.

Insurance and IRDA: IRDA Act 1999, Provisions, Duties, Powers and Functions of IRDA, Composition and Grievance Mechanism and Insurance Ombudsman.

Reference books:

1. M N Mishra, S B Mishra: Insurance Principles & Practice, Sultan Chand and Sons.
2. James L Athearn: Risk and Insurance, West Publication Co. (1981)
3. NaliniPravaTripathy and Prabir Pal: Insurance Theory and Practice, Prentice Hall India.
4. PAS Mani: Life Insurance in India, Western Printers and Publication. Insurance & Risk Management ó Dr. P.K.Gupta,Himalaya Publishing House, Delhi.
5. Banking Law and Practice Maheshwari, S.N. and Maheshwari, S.K.,Kalyani Publishers, New Delhi, 2005.
6. Emerging Trends in the Banking Sector, Mittal R.K., Saini A.K. &Dhingra Sanjay, Macmillan, New Delhi, 2008.
7. MadhuVij: Management of Financial Institutions in India, Anmol Publications.
8. U.C. Patnaik: Rural Banking in India, Anmol Publications.
9. Vasanth Desai: Nature and Problems of Commercial Banking in India, Himalaya Publishing House.
10. V.K. Gupta: Management of Financial Institutions in India, Radha Publications
11. G. Ramesh Babu: Management of Financial Institutions in India, Craft Publishing Company.
12. Vasanth Desai: Indian Banking, Nature and Problems, Himalaya Publications House.

BCM 306: INDIRECT TAX LAWS

Objective: The objective of this paper is to help the students to acquire the knowledge of indirect tax laws prevailing in India.

UNIT – I

Central Sales Tax Act óFeatures, Terms, Definitions, Registration of Dealer, Procedure of Assessment, Levy, Sales Tax Authorities- Their Powers & Functions.

Value Added Tax – Basic Concepts and Historical Background, Levy of VAT, Difficulties in Administering VAT, Mode of Operation of VAT System, Variants of VAT and Methods of Computation of VAT Liability, Merits and Demerits of VAT. Set-Off/Input Tax Credit, Carrying over of Tax Credit, Registration, TIN.

Customs Act, 1962 ó Basic Concepts, Provisions, Types of Custom Duty, Levy, Valuation, Customs Procedure, Baggage & Exemptions.

UNIT – II

Central Excise Act, 1944 ó Introduction, Definitions, Valuation of Goods for Central Excise, Types of Duties, Levy, CENVAT Credit Rules.

Service Tax: Nature of Service Tax, Meaning of Service, Negative List, Mega Exemption Notification, Registration, Computation of Service Tax Liability, Point of Taxation, Reverse Charge Mechanism, Small Service Provider, Service Tax Procedure.

Note: The paper setter will consider the changes upto 30th September of relevant year.

Practical Work: Fillings of Forms for Registration Returns, Assessment etc.

Reference books:

1. Indirect Tax Laws - Dr. Vinod K. Singhania & Dr. Monica Singhania (Taxmann Publications, New Delhi).
2. Indirect Taxes ó Dr. H. C. Mehrotra & Dr. V.P. Agarwal (Sahitya Bhawan Publications, Agra)

FOURTH SEMESTER

BCM 401: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective: The paper aims at providing the students a comprehensive knowledge about security analysis and portfolio management and equipping for taking profitable investment decisions.

UNIT – I

Investment ó Meaning, Nature, Objectives and Process. Investment Avenues/ Alternatives. Investment Philosophy, Value Investing and Growth Investing, Investment Strategy, Individual and Institutional Investors.

Security Analysis ó Meaning, Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off.

Investment Analysis : Fundamental Analysis ó Economic, Industry and Company Analysis.

Technical Analysis. Fundamental v/s Technical Analysis.

UNIT – II

Portfolio Management ó Concept, Portfolio Management Schemes, Portfolio Theories, Capital Market Line, Marvkowitz Model, Sharpe Model, Jensen and Treynor Model, Capital Asset Pricing Model, Arbitrage Pricing Theory, Efficient Market Theory, Security Market Line.

Portfolio Performance Evaluation and Revision.

Global Investing ó Benefits and Options for Global Investment.

Reference books:

1. Fischer & Jordan, Security Analysis and Portfolio Management, Prentice Hall India.
2. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd.
3. Martin Pring, Technical Analysis Explained, McGraw Hill.
4. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
5. French, Don, Security and Portfolio Analysis, Merrill Publishing Co.
6. Preeti Singh, Investment Management, Himalaya Publishing.
7. Devin S., Portfolio Management, Prentice Hall.
8. Cheney, Muses, Fundamentals of Investments
9. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons

BCM 402: ADVANCED ACCOUNTING

Objective: To provide knowledge to students about advanced accounting problems with the relevant Indian Accounting Standards.

UNIT-I

Valuation of Shares and Goodwill.

Insurance Claims.

Accounting for Hire- Purchase and Instalment System

Investment Accounts.

UNIT-II

Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.

Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assests -Bonus Issue (Excluding Cross Holdings).

Liquidation of Companies.

Practical work:

1. Designing Scheme of Internal Reconstruction.
2. Case Studies on Mergers and Acquisitions.

Reference books:

1. Sehgal A. and Sehgal D., "Advanced Accounting", Volume II, 2008, Taxman Publications Pvt Ltd., New Delhi.
2. Shukla, M.C., Grewal T.S. and Gupta S.C.: "Corporate Accounting", 2008, S. Chand and Co., New Delhi.
3. Gupta R.L, and Radhaswamy M, "Corporate Accounting", 1999, Sultan Chand and Sons, New Delhi.
4. Goyal V.K., "Corporate Accounting", 2009, Excel Books, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", 2009, VikasPublication, New Delhi.
6. Gupta N. and Sharma C., "Corporate Accounting", 2nd Edition, 2009, Ane Books Pvt Ltd, New Delhi

BCM403: AUDITING AND SECRETARIAL PRACTICE

Objective: The objective of the paper is to help the students in understanding concepts and issues in Auditing and Secretarial Practice.

UNIT-I

Auditing: Introduction, Meaning, Objectives, Basic Principles, Classifications, Advantages and Limitations of Audit. Investigation, Difference between Audit and Investigation: Audit Program, Audit Evidence, Internal Control, Internal Check and Internal Audit.

Vouching ó Definition ó Features ó Examining Vouchers - Vouching of Cash book ó Vouching of Trading Transactions.

Verification and Valuation of Assets & Liabilities

Company Auditor - Qualifications and Disqualifications ó Appointment - Removal, Remuneration, Rights, Duties and Liabilities, Auditor's Report - Contents and Types Company Auditor Report Order (CARO).

UNIT – II

Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries. Position and Role of Company Secretaries, Company Secretary in Practice.

Procedure for Statutory Meeting and its fate under New Companies Act 2013, Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Role of Company Secretary before, during and after Meetings.

Practical Work :

- a) Practical Work on Vouching and Audit Report Preparation.
- b) Preparing of Minutes, Motions and Resolutions, Holding of Meetings.

Reference books:

1. Dinkar, P., *Principles and Practice of Auditing*, Sultan Chand and Sons, New Delhi.
2. Institute of Chartered Accountants of India: *Auditing and Assurance Standards*, ICAI,
3. Gupta, K., and Arora, A., *Fundamentals of Auditing*, Tata Mc-Graw Hill, Publishing Co. Ltd., New Delhi.
4. Ghatalia, S.V.: *Practical Auditing*, Allied Publishers Private Ltd., New Delhi.
5. Kapoor, N.D., *Secretarial Practice* Sultan Chand and sons.
6. Kuchal, M.C., *Secretarial Practice*, Vikas Publishing.

BCM 404: COST MANAGEMENT

Objective: The objective of the paper is to acquaint the students with the various methods of cost determination and tools and techniques of cost control.

UNIT – I

Cost Management: Need Significance and Different Areas of Cost Management and Application.

Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by- products).

Contemporary Concepts: Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis.

UNIT – II

Techniques for Cost Control:

Marginal Costing, Cost, Volume; Profit Analysis and Decision Making; Differential Costing and Absorption Costing.

Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of Budgets, Zero Base Budgeting.

Standard Costing, Analysis of Variance.

Practical Work:

Use of software package to obtain cost accounting output like: Fixed and Variable Cost, Break Even Point, P/V Analysis, Preparation of budgets.

Reference books:

1. Edward Blocher, David Stoul-GaryCokins: Cost Management, McGraw Hill
2. Jawahar Lal: Advance Management Accounting, S.Chand and Company Ltd.
3. M. Ravi Kishore: Cost Management, Taxman Publications.
4. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd.
5. Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.

BCM 405: MARKETING MANAGEMENT

Objective: The paper aims at making students to understand the basic concepts, philosophies, process and techniques of marketing.

UNIT – I

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.

Marketing Information System: Meaning and Components, Marketing Research Process.

Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process.

Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning.

Product Planning and Market Strategies: Product Life Cycle, New Product Development, Product Concepts and Classification, Branding, Packaging and Labeling.

UNIT – II

Pricing Decision: Pricing Policies and Strategies.

Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels Management Decision, Causes and Managing Channel Conflict, Physical Distribution.

Promotion Decisions: Communication Process.

Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Public Relations, Personal Selling.

Issues in Marketing in a Developing Economy, Rural Marketing
Marketing Organization and Control.

Reference books:

1. Czinkota, M.R. and Kotabe.M., *Marketing Management*, Vikas Publishing, New Delhi.
2. Kotler, P., *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice Hall of India, New Delhi.
3. Perreault, W.D. and Jerome, E.M., *Basic Marketing*, Tata McGraw Hill, New Delh.
4. Ramaswamy, V.S. and Namakumari, S., *Marketing Management: Planning, Control*, MacMillan Press, New Delhi.
5. Zikmund, A., *Marketing*, Thomson Learning, Mumbai.

BCM 406: QUANTITATIVE TECHNIQUES AND METHODS

Objective: The objective of the paper is to acquaint the student with the various quantitative techniques and methods used in managerial decisions.

UNIT I

Quantitative Techniques: Introduction and Use in Business

Theory of Probability: Introduction, Definitions and Use of Addition and Multiplicative Theorem, Conditional Probability. Probability-Distribution: Binomial-Distribution, Poisson-Distribution, Normal-Distribution

Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem; Business Application of Linear Programming.

UNIT II

Interpolation and Extrapolation

Correlation: Meaning, Types, Methods-Scattered Diagram, Karl Pearson's Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method.

Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept).

Practical Work: Use of Microsoft Excel in Solving Simple Data Analysis.

Reference books:

1. Dowling E. (1993) Mathematical Methods for Business and Economics, McGraw Hill
2. K. Sydsaeter, P. Hammond (2001) Essential Mathematics for Economic Analysis, Pearson
3. Chiang (1984) Fundamental Methods of Mathematical Economics, 3rd edition, McGraw-Hill
4. Renshaw, G. (2008) Maths for Economics. Oxford: Oxford University Press.
5. Spiegel M. and Stephens L. (1999) Schaum's Outline of Statistics, McGraw Hill
6. Lind D. (2008) Basic Statistics for Business and Economics, McGraw Hill
7. Dougherty, C. (2006) Introduction to Econometrics. Oxford: Oxford University Press.
8. Vogelvang, B. (2004) Econometrics: Theory and Applications with E-Views. London Pearson.

B.COM. (HONS.) 3rd SEMESTER

BCH 307: ACCOUNTING THEORY

Objective: The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding accounting theory.

UNIT-I

The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach.

Unit –II

The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting. The Structure of Accounting Theory, Alternatives Asset-Valuation and Income Determination Models.

Reference Books:

1. Bernstein & Wild, Financial Accounting Theory - Issues and Controversies, McGraw Hill.
2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.
3. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting.
4. Elliott, B. & Elliott, J. (2008), Financial Accounting and Reporting. 12th ed. Harlow
5. K.S. Most, Accounting Theory, Holt, Rinehart & Winston.
6. Lev Baruch, Financial Statement Analysis - A New Approach, Prentice Hall.
7. S. Agarwal, Manual of Accounting Standards, Snow White.
8. T.P. Ghosh, Accounting Standards and Corporate Accounting Practices, Taxman.

BCH 308: DEVELOPMENT ECONOMICS

Objective: The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding economic development and growth.

UNIT-1

Concept of Economic Development, Distinction between Growth and Development, Various Traditional and Modern Criteria to Measure Development, Determinants of Development, Balanced vs. Unbalanced Growth,

Concept of Sustainable Development, Importance, Indices of Development,

Classical Theories of Development-Adam Smith, Karl Marks and Schumpeter, Rostow's Stages of Growth, Kaldor Model of Growth.

UNIT-II

Economic Development Since Independence, India's Five Years Plans- Objectives, Strategies, Achievements and Constraints,

Models in Economic Planning- Harrod-Domar Model, Mahalanobis Model,

Role of State and Capital Formation in Economic Development, Growth and Distribution Trends and Policies regarding Poverty; Inequality and Unemployment in India,

Reference Books:

1. Agarwala, A.N. and S.P. Singh, Economics of Underdevelopment, Oxford University Press, London.
2. Misra, S. K. and Puri, Economics of Development and Planning, Mumbai: Himalaya Publishers.
3. Meier, Gerald M. and James E. Rauch, Leading Issues in Economic Development, Oxford University Press, New Delhi.
4. Todaro, M.P., Economic Development in the Third World, Longman, New York.
5. Salvatore, D. and E. Dowling: Development Economics, Schaum's, Outline Series in Economics, McGraw Hill, New York.

BCH 309: ADVERTISING AND BRAND MANAGEMENT

Objective: The objective of the paper is to provide an understanding of the principles of advertising and brand management.

UNIT - I

Advertising: Introduction, Scope, Importance in Business : Role of Advertising in Social and Economic Development of India: Ethics in Indian Advertising. Advertising and Consumer Behaviour; Setting Advertising Objectives, DAGMAR; Determining Advertising Budgets; Advertising Planning and Strategy, Creative Strategy Development and Implementation. Role of Integrated Marketing Communication in the Marketing Programme; Process of Marketing Communication; Definition and Scope of Advertising Management; Determination of Target Audience. Media Planning: Setting Media Objectives; Developing Media Strategies, Evaluation of Different Media and Media Selection; Media Buying; Measuring Advertising Effectiveness.

UNIT – II

Brand-Concept: Nature and Importance of Brand; Brand vs. Generics, Brand Life Cycle, Brand Name and Brand Management; Brand Identity: Conceiving, Planning and Executing (Aaker Model), Brand Loyalty, Measures of Loyalty; Brand Equity: Concepts and Measures of Brand Equity-Cost, Price and Consumer Based Methods; Sustaining Brand Equity; Brand Personality: Definition of Brand Personality, Measures of Personality, Formulation of Brand Personality; Brand Image Vs Brand Personality. Brand Positioning: Concepts and Definitions, Repositioning, Celebrity Endorsement, Brand Extension; Differential Advantage: Strategies for Competitive Advantage, Brand Pyramid; Branding in different sectors; Role of Information in Brand Management; Role of e-Communities in Brand Management.

Reference Books:

1. Arens W.A. Contemporary Advertising, Tata Mc Graw Hill, New Delhi
2. Batra. R. Myers, J.G. and Aaker D.A., Advertising management, prentice hall of India, New Delhi

BCH 310: BANK MANAGEMENT

Objectives: The paper aims at acquainting the students, the concepts of Bank Management and relevant aspects.

UNIT – I

Banking Structure in India ó Banks and Regulatory Environment ó Analysis of Balance Sheet and Profit and Loss Account ó Financial Performance Analysis with Ratios ó RBI and its role on Bank Performance ó Banks and Risk Management, Types of Risks in Banking Industries ó Risk and Return ó Profitability ó Liquidity ó Solvency Trace off ó Project Appraisal ó Capital Adequacy Norms ó MIM ó Interest and Non ó Interest Income ó Lending Principles.

UNIT – II

NPA ó Provisions, Types, Impact on Profitability. Warning Signals ó NPA Management ó How to Overcome NPA ó Recent Measures by Regulatory Authority ó Debt Recovery Tribunal ó Provisions of Revenue Recovery Act ó Portfolio Management in Banks ó Allocation of Bank Funds ó Investment Avenues for Banks ó Asset Liability Management ó Models ó Importance ó SARFESI Act ó Information and Communication Technology and Bank Management.

Reference Books:

1. Donald,F., R. Gup Benten E., Kolari, J.W., *Commercial Banking The Management of Risk*, South Western Thomson Learning
2. Justin,P. and Padmalatha, S.,*Management of Banking and Financial Services*, Pearson Education
3. Timothy,K.W. and MacDonald, *Bank Management*, The Dryden Press, Hascourt College Publisher

B.COM. (HONOURS) 4th SEMESTER

BCH407: CONTEMPORARY ISSUES IN ACCOUNTING

Objective: The paper aims at acquainting students with the contemporary issues in accounting.

UNIT – I

Role of International Accounting Standard Committee in Harmonisation of Divergent Accounting Practices.

Accounting for Human Resources.

Accounting for Price-Level Changes.

Accounting for Financial Instruments.

UNIT – II

Segment Reporting, Interim Reporting.

Forensic Accounting ó Introduction ó Historical Background, Essentials ó Role of Forensic Accountant ó Forensic Accounting in India.

Corporate Accountability Reporting- Basics of Sustainability Reporting- Social Reporting and Performance Reporting.

Accounting for Brand Equity ó Introduction, Types of Brands, Objectives ó Models, Environment Accounting.

Reference Books: -

1. L S Porwal. Tata McGraw-Hill Education, Jun 1, 2001.
2. Hendriksen, Irwin Professional Publishing; 5 Sub edition, 1991.
3. Accounting theory and practice / M.W.E. Glautier, B. Underdown Glautier, M. W.(Michel William Edgard), 1932.

BCH 408: INDUSTRIAL ECONOMICS

Objective: The objective of the paper is to provide basic knowledge to the students about concepts, theories and policies regarding industrial structure and growth.

Unit - I

Industrial Economics - Meaning, Scope, Need and Significance,
Pattern and Phases of Industrial Growth and Changes in Industrial Structure, Role of Industry in Economic Development,
Theories of Industrial Location- Weber, Sargent Florence, Factors Influencing Location of Industries, Localization and Decentralization on Industries, Industrial Productivity and Efficiency, Measures Required for Improving Productivity and Efficiency

Unit - II

Role of Industrialization in Economic Development, Factors for and Against Industrial Development, Problems of Industrialization in Developing Countries,
Industrial Finance in India- Scope, Importance and Sources, Industrial Growth in India during Plans, Impact of Economic Reforms on India's Industrial Growth,
India's Industrial Policies, Role and Performance of Public Sector Enterprises, Privatization of Public Sector Undertakings in India,
Performance and Problems of Micro, Small, Medium Enterprises in India

Reference Books:

1. Ahluwalia I.J. [1985], -Industrial Growth in India,ø Oxford University Press, New Delhi
Barthwal R.R. [1985], -Industrial Economics,ø Wiley Eastern Ltd., New Delhi
2. Cherunilam, F. [1994],ø Industrial Economics: Indian Perspectiveø Himalaya Publishing House, Mumbai.
3. Desai, B. [1999], -Industrial Economics in India,ø Himalaya Publishing House, Mumbai
4. Hay, D. and D.J. Morries [1979], Industrial Economy; Theory and Evidence, Oxford University Press, New Delhi
5. Kuchhal, S.C. [1980],ø Industrial Economy of India,ø Chaitanya Publishing House, Allahabad
6. Thakur, Srinivas V. [1985], -Industrialization and Economic Developmentø Popular Parkashan, Mumbai

BCH 409 : CONSUMER BEHAVIOUR

Objective: The paper aims at enabling students to understand the process of consumer behaviour, the various external and internal factors that influence consumer behaviour and to apply the concept to the development of marketing strategy.

UNIT- I

Introduction to Consumer Behavior: Scope and Relevance of Consumer Behavior Studies; Buying Decision Process; Basic Model of Consumer Behavior; Problem Recognition ó Methods of Problem Solving; Information Search, Alternative Evaluation and Selection, Outlet Selection and Purchase, Post Purchase Behavior and Customer Satisfaction, Role of Involvement. Individual Determinants of Consumer Behaviour: Role of Motivation; Personality and Self Concept; Attention and Perception; Consumer Learning; Consumer Attitudes ó Formation and Change; Consumer Values and Lifestyles. External Determinants of Consumer Behavior: Influence of Culture and Subculture; Social Class; Reference Groups and Family Influences; Diffusion of Innovations.

UNIT- II

Consumer Decision Process: Problem Recognition; Search and Evaluation of Alternatives; Purchase Process; Post Purchase Behaviour and Cognitive Dissonance. Models of Consumer Behaviour; Researching Consumer Behaviour; Online Customer Behaviour. Diversity of Consumer Behaviour; Role of Consumer Behaviour in Marketing Strategy.

Reference Books:

1. Schiffman L.G. and Kanuk L.L., Consumer Behaviour, 9th Edition, Prentice Hall of India, New Delhi
2. Assel Henry, (2005), Consumer Behaviour, Biztantra, New Delhi.
3. Hawkins, D. I. & Roger, J. B. and Kenneth, A.C. (2001). Consumer Behaviour-Building
4. Satish Batra & S. H. H. Kazmi: Consumer Behavior Text & Cases (Excel)

BCH 410: BANK LEGISLATION

Objective: The paper aims to acquire knowledge about the legal & regulatory framework of the banking system and the various laws and enactments.

UNIT –I

Evolution of Banking Laws in India- Provisions of Banking Regulation Act, 1949 ó Its Amendments. Reserve Bank of India Act, 1934 ó Role and Functions of RBI-Credit Control Techniques- Indian Evidence Act- Negotiable Instruments Act 1881. Payments and Settlements Systems Act 2007 and Amendments.

UNIT-II

Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, Grievance Mechanism and Banking Ombudsman- Lok-Adalats- Banking Codes and Standard Boards Board- Debts Recovery Tribunals.

Reference Books:

1. Banking Regulation Act, 1949.
2. RBI, Act, 1934.
3. J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.
4. R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan.
5. Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications.
6. John C. Hull: Risk Management and Financial Institutions, Pearson Education.

OUTLINES OF TESTS, SYLLABI AND COURSES OF READING FOR B. COM. THIRD YEAR AND HONOURS EXAMINATIONS, 2016.

- Note :*
1. Examination in each subject for B. Com. will be of 3 hours duration.
 2. There will be no objective type questions.
 3. Students are required to have the knowledge of the developments in the subject upto 6 months before the examination.
 4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.

INSTRUCTIONS FOR THE PAPER SETTERS OF B. COM. 3RD YEARS and HONS. CLASSES.

Note : The question paper of each subject covering the entire course shall be divided into three sections :

Section A (20 marks)

This section will have 6 short-answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Numerical papers include Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year. In case of Commercial and Labour Laws paper of B.Com. 1st Year and Company Law and Auditing paper of B.Com. 2nd Year, simple numerical problems based on legal concepts shall be asked.

Section B (30 marks)

This section will consist of essay type/numerical questions from Unit-I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers, Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.

Section C (30 marks)

This section will consist of essay type/numerical questions from Unit-II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers include ,

Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.

Important Note : All numerical papers have 50% numerical and 50% theory questions in all sections. However, Operations Research paper of B.Com. 3rd year, there should be four numerical and two theory questions in Section A and three numerical and one theory question from Section B and Section C.

Practical Examination : (10 marks)

Evaluation on the basis of practical work will be strictly in accordance with syllabus prescribed. There will be a term paper on the basis of practical/training work. The class teacher shall take this term paper and the teacher concerned shall keep record of the term paper for a period of one year.

Instructions for Practical :

1. Each Unit shall be divided into five practical groups.
2. Each student will require to study five periods of text and one period of practical in a week in each subject. However, in case of Punjabi/HCP each student will require to study three periods of text only.

Internal Assessment : (10 marks)

Internal Assessment on the basis of house tests will be given. (As decided by the Panjab University Guidelines).

For B.Com. Honours

Note : The maximum theory marks is 80, practical 10 and 10 marks for internal assessment (to be awarded by the class teacher). There will not be any practical examination separately.

**GUIDELINES REGARDING CONTINUOUS ASSESSMENT OF REGULAR STUDENTS OF
B.A./B.Sc./B.Com. /B.C.A. Courses**

IMPORTANT NOTE

- (i) In order to incorporate an element of continuous assessment of students, the Colleges will conduct two mandatory House Tests in theory papers ó one in the month of September/October and the other in December/January every year.
- (ii) (a) For September Test, there will be only one paper of one hour's duration in each subject, and for December Test, there will be paper/s on the pattern of annual examination conducted by the University.
There will be a Special Test for those students who could not fulfil the conditions of eligibility. It will not be held to provide an opportunity to all students to improve their earlier score. Those students who are exempted by the Principal of the College from appearing in the House Test/s in September and/or December/January will also be allowed to appear in the Special Test; this Test will determine their eligibility for admission to the examination as well as their score for Internal Assessment.

(b) With a view to meet the grievance of students, if any, on account of scores obtained by them, the answer-books will be shown to them. Difference of opinion on the issue, if any, will be sorted out with the help of respective Heads of departments as well as the Principal of the College.
- (iii) Whereas the September House Test will carry weightage of 40 per cent, the December House Test will have weightage of 60 per cent in each subject/paper. The total weightage for both the Tests taken together shall be 10 percent of the total marks in each theory subject/paper. The weightage of 10 percent marks shall be added to each paper of B.A./B.Sc./B.Com./B.C.A. I, II and III Year which will, henceforth, carry weightage of maximum marks allotted to each paper. A candidate will have to pass in theory and practical/s separately.
- (iv) The record of marks secured by the students in the two House Tests will be sent by the respective Colleges so as to reach the office of Controller of Examinations latest by 15th March, failing which the result of the students shall be shown as "RLA" and the entire responsibility for this would lie with the Principal/s of the College/s.
- (v) The Colleges will continue to forward the internal assessment of the students for Practicals, Projects and similar other activities, wherever applicable, to the Controller of Examinations, as usual, so as to reach his office latest by 15th March.

SPECIAL NOTE :

- (i) Each theory question paper will be set out of the marks allotted to each theory paper and 10% marks of the maximum marks of each paper will be internal assessment.
- (ii) For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.
- (iii) It will not be mandatory for the students to separately pass in the internal assessment.

**SCHEME OF EXAMINATION FOR B. COM. THIRD YEAR AND HONOURS
EXAMINATIONS OF 2016**

Sr. No.	Subjects	Credits	Max. Marks	Number of Lectures (L) & Practical (P) Per Week	
				L	P
B. COM. 3RD Year					
1.	Functional Management	2	100	5	1
2.	Management Accounting and Business Finance	2	100	5	1
3.	Direct Tax Laws	2	100	5	1
4.	Indian Economy	2	100	5	1
5.	Entrepreneurship and Small Business	2	100	5	1
6.	<i>Any one of the following Papers :</i>	2	100	5	1
	(i) Computer Application in Business				
	(ii) Operations Research				
	(iii) Organizational Behaviour				
	(iv) Investment Management				
7.	Viva-Voce		50		

HONOURS :

- Option-I : Business Economics
- Option-II : Business Finance and Accounting
- Option-III : Marketing Management
- Option-IV : Electronics Commerce (E-Commerce)

**SYLLABI AND COURSES OF READING FOR B. COM. THIRD YEAR
EXAMINATION, 2016**

PAPER-1 : FUNCTIONAL MANAGEMENT

UNIT-I

Human Resource Management – Meaning, Significance, Scope & Operative Functions. Manpower Planning, Recruitment, Selection & Training, Promotion, Demotion and Transfer, Wages and Salary administration. Performance Appraisal and Worker’s participation in Management, Quality of Work Life, Grievance Handling Machinery, Collective bargaining.

Production Management – Functions, Production, Planning and Control, Quality Control, Total Quality Management.

UNIT-II

Marketing Management – Concept of Marketing, Marketing Functions, Marketing Research – Meaning and Techniques, Advertising and Salesmanship.

Strategic Management : Concept of strategy, strategy formulation and choice of alternatives, functional strategies, strategy implementation, evaluation, global issues in strategic management.

Practical Work :

Assignments on the following :

Market Research, Corporate Strategy, Performance appraisal, Quality circles, Procedure for raising funds.

PAPER 2 : MANAGEMENT ACCOUNTING & BUSINESS FINANCE

UNIT-I

Origin, Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis, Trend Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.

Fund Flow and Cash Flow Statements Analysis. Price Level Accounting, Social Accounting, Human Resource Accounting (Concepts only).

UNIT-II

Meaning of Business Finance, Aims and Scope of Finance Function, Financial Planning. Sources of Company Finance - Long Term and Short Term, SEBI Guidelines for Raising Company Finance, Dividend Policy, Working Capital Management and its estimation (Excluding cash, receivable and inventory management) Capital structure.

Cost of Capital, Capital Budgeting, Planning of Capital Expenditure, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge).

Responsibility Accounting : Concept, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

Practical Work :

Use of various software packages to obtain different management accounting outputs like : (i) Fund flow statement, (ii) Ratio analysis, (iii) Cash forecasting, (iv) Projected financial statement, and (v) Analysis of accounts payable, accounts receivable and sales.

PAPER 3 : DIRECT TAX LAWS

UNIT-I

Basic concepts, Agricultural income and its Assessment, Basis of charge, Exempted income.

Heads of Income : Income from salaries, house property, Business and profession, Capital gains, Other sources, Set off of losses, Set off and carry forward of losses, Aggregation of income, Deductions to be made in computing the total income, Rebate and relief.

UNIT-II

Assessment of individuals, HUF, association of person and firm.

Income tax authorities, procedure of assessment, (practical aspect of filing of return to be stressed), Penalties, collection of tax.

Wealth Tax Act.

Practical Work :

1. Preparation of form 16, 24 A.
2. Depositing TDS.
3. Filing of Return of Individual, HUF, firm.
4. PAN form and procedure

PAPER 4 : INDIAN ECONOMY

UNIT-I

Indian Economy : Nature of Indian Economy, The need for Economic Development, Causes of under development, Determinants of development. National Income of India ó Estimates, inter-regional variations of national income.

Human Resources : Demographic Features of Indian Population, Size and growth of population and economic development. Problem of over population. Population policy.

Agriculture : Features, Agricultural Productivity and income, Irrigation, Rural indebtedness; Agricultural marketing and prices; Agricultural finance and Agricultural policy, Emerging trends in Agriculture in the light of Economic liberalisation.

UNIT-II

Industries : Growth and problems of major industriesó Iron and Steel, Cotton Textiles, Cement, Information Technology and Petroleum. Industrial Policy of the Govt. of India. Small Scale industriesô Problems and policy.

Transport : An elementary exposure, growth and problems of Indian Railway, Road transport, Air and water transport.

Foreign Trade : Contemporary Problems of Indiaø International Trade, Composition and direction of foreign trade, Balance of payment position.

Indian Public Finance : Indian Financial System, Taxation structure, Mobilization of resources for development, Taxation and fiscal policy.

Economic Planning : Importance of Planning for Economic Development. Salient features of Indiaø Five Year Plans, Priorities, Targets, Achievements and failures, Factors affecting successful implementation of plans.

Practical Work :

Structure and Composition of Economic Survey of India, SWOT analysis of any industry, Case study of Delhi Metro, Sources of Data available on Internet.

PAPER 5 : ENTREPRENEURSHIP AND SMALL BUSINESS

UNIT-I

Concept of Entrepreneurship : The Entrepreneur : Definition, nature, and characteristics of entrepreneurship : Emergence of entrepreneurial class including women entrepreneurs : Theories of entrepreneurship : Socio-economic environment and the entrepreneur.

Characteristics of Entrepreneur Leadership, Risk taking, Decision making and business planning.

Innovation and Entrepreneurship, entrepreneurial behaviour and motivation.

Entrepreneurial Development Programmesô Their relevance and achievements; Role of government in organizing such programmes, Critical Evaluation.

UNIT-II

Small Business as a Seed Bed of Entrepreneurship : Concept of business venture. The start-up process : Concept, Plan, Implementation, Initial Strategic Planning, Product and Marketing Scope, Legal and Tax consideration, Risk analysis and financial considerations. Profit Planning in Small Enterprise : Growth Strategies and diversification.

Finance Management in current operations and expansion of capital.

Role of Small Business in the national economy, National Policies for small business development, Governmental and Non-Governmental assistance.

Contribution of Commercial Banks in promoting and servicing small business. Small business and modern technology.

Governmental Policies and formalities in setting up a unit. Basic requirements regarding registration, Excise, Sales Tax, Factory Act, SSI exemptions.

Practical Work :

Process of establishment of any firm, Project report for loans to bank, Form for registration under Sales Tax.

Any one of the following papers :

PAPER 6 (i) : COMPUTER APPLICATION IN BUSINESS

UNIT-I

Introduction to Personal Computer : PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage device other peripherals used with PC, factors influencing PC performance, PC as a virtual office.

Introduction to Operating Systems : Definition, concept of OS (as Resource Manager, Processor Manager and Information Manager), Introduction to windows (Overview of working of windows, using mouse and manipulation of icons. Menus and opening different applications simultaneously), Basic commands of windows; installing windows and windows based packages.

Word Processing : Introduction and working with MS-Word in MS-Office, Work basic commands, Formatting-text, documents, sorting and tables, working with graphics, introduction to mail merge.

Spreadsheets : Working with EXCEL-formatting, function, chart features; working with graphics in Excel, using worksheets as database in accounting, marketing, finance and personnel areas.

Presentation with Power Point : Power Point basics, exacting presentations the easy; working with graphics in power point, show-time, sound effects and animation effect.

UNIT-II

Windows Based Packages

A detailed study of MS-Office 2000 elements.

- (A) MS-Publishers
- (B) MS-Outlook
- (C) MS-Office Tools
- (D) MS-Access

Introduction to Accounting Packages : Preparation of vouchers, invoice and salary statements, maintenance of inventory records, maintenance of accounting books and final accounts, financial reports generation, practical knowledge on wings accounting and wings trade (software) Tally etc.

Practical Work :

Practical application of all above written packages.

PAPER 6 (ii) : OPERATIONS RESEARCH

UNIT-I

Operations Researchô Meaning, Significance and Scope.

Introduction to Linear Programming, Formulation of Linear Programmingô Problem, Graphical Method, Simplex Method.

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation problem, Assignment problem.

UNIT-II

Inventory ô Types, Nature and Classification, Economic Lot Size Models, Quality Discounts, Basic Concept of Network Models, Preparation of the Network Diagrams, Project Duration and Critical Path, probability Statements of Project Durations.

Games Theory : Two persons zero sum games, Pure Strategies, Mixed Strategies, Dominance, Introduction to frequency problems, Classification of Sequencing Problems, Processing in Job through Two Machines.

Practical Work :

One project report in following areas : Packages in LPP, PERT-CPM in any industry, Inventory application in any company.

PAPER 6 (iii) : ORGANISATIONAL BEHAVIOUR

UNIT-I

Organisations : Meaning, Definitions, Concept and Evolution of Organisations, Typology of Organisations, Main theories of organisations, Goal formulation & Types of Goals, Individual goals & organizational goals, organizational structure, Elements of organizational processô Departmentation delegation, decentralization.

Organisation Behaviour : Meaning, characteristics, approaches to study of OB, Process of behaviour and morals of OB.

Individual Behaviour : Introduction, factors affecting behaviour, models of man.

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

Personality Development : Perception, attitudes and values, learning behaviour and modifications, Morale, Motivational Techniques, Communication, Leadership.

UNIT-II

Groups : Group dynamics, Group cohesiveness, Group development.

Interpersonal behaviour (Transactional analysis) Power and Politics.

Management of Conflicts : Introduction, definition, types of conflict situations, causes of conflict, stages of conflict, conflict management.

Stress Management : Meaning, definition, and sources of stress, coping with stress.

Organizational Change : Process of change, managing planned change, resistance to change, approaches to Managing, Organisational Change, Implication for performance.

Organizational Effectiveness : Meaning, features & need for organisation development, values in OD, Steps in OD process, Techniques of OD.

Organisation Development : Meaning, features & types of organisation culture, functions and dysfunctions, How to keep culture alive, changing organisation culture.

Organization Climate : Meaning, features, factors affecting climate, developing a sound organisation climate.

Practical Work :

Case studies in the areas of Individual Behaviour, Personality Development, Organisation Climate, Organisation Development, Organisational Effectiveness, Organisational Change.

PAPER 6 (iv) : INVESTMENT MANAGEMENT

UNIT-I

Concept, objective and importance of investment management, Types of investment and investors, factors influencing investment, Saving and investment, Identification of investment opportunities.

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments.

UNIT-II

Investment returns and risks, Analysis and selection of investment portfolios, Role of stock exchanges and other institutions in building investment climate. Sources and importance of investment information, investor protection under SEBI.

Tax planning and Management of saving and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax reliefs and exemptions on various schemes of investments.

Practical Work :

Practical work in area of fundamental and technical analysis.

**INTRODUCTION TO COMPUTER SCIENCE
(Additional Optional Subject)**

Note : The students with no background of Computer knowledge will opt for Module I while those familiar with the use of Computer systems at the operating system level and application level, may opt either Module II or Module III.

SYLLABUS AND COURSES OF READING

Module I : FUNDAMENTALS OF INFORMATION TECHNOLOGY

Max. Marks	: 100
Theory	: 75
Practical	: 25

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : None

Objectives of Module : The objective of the module is to familiarize the students with developments in Information Technology and use of computer systems at operating systems level and application level.

1. Basics of Computers and Number Systems :

Block diagram of a computer, booting process, introduction to the concepts of bit, byte, word, hardware, operating system, system and application software, machine, assembly and high level languages, compilers, assemblers, loaders and linkers.

ASCII and EBCDIC codes, Binary, Octal, Decimal and Hexadecimal number systems and their conversion, integer and floating point representation, error detection techniques.

(4 hours)

2. Operating Systems—DOS, Windows and Unix :

Features of DOS, Windows and Unix operating systems and their comparison.

Internal and External Commands of DOS, File and directory management commands such as DIR, COPY, TYPE, DEL, DELTREE, UNDELETE, CHKDSK, FORMAT, XCOPY, SCANDISK; creating batch files using REM, ECHO, PAUSE, IF, GOTO; AUTOEXEC. BAT. And CONFIG.SYS. files.

Concepts of window, menu, icon, opening, closing and resizing windows, creating folder, Using Start, control panel, recycle bin and online help, using windows explorer to manage files and directories.

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

Overview of UNIX structure, general purpose UNIX commands such as date, echo, cal, bc, pwd, passwd; file and directory commands such as Ls, mkdir, cp, mv, rm, process management commands such as ps, kill, nohup; communication commands such as news, mesg, wall; working with editor introduction to shell programming.

(10 hours)

3. Input, Output and Memory :

Various input devices such as keyboard, mouse, joystick; output devices such as monitor (CGA, EGA, VGA, and SVGA), different types of printers and plotters.

Primary and Secondary memory : RAM, ROM, PROM, EPROM, Cache, extended and expanded memory.

Removable and non-removable secondary memory : tapes, disks, CDROM, DVD, comparison of these devices based on technology and speed.

Organisation of data on disk : Tracks, sectors, cylinders, heads, access time, seek time and latency time.

Typical configuration of a Pentium Computer.

(6 hours)

4. Computers and Communication :

Single user, multi-user and client-server systems, distributed and parallel processing systems; Hardware & Software components of computer networks, Network topologies for LAN & WAN, various Internet services and their use.

(10 hours)

5. Installation and using Application Software and Data Management Tools :

Installing and understanding the features and applications of the following software : MS-Word, MS- Excel, MS-Power-Point; Virus detection, prevention and anti-virus packages.

(30 hours)

References :

1. S. K. Basandra : Computers Today's, Galgotia Publications.
2. Sanders : Computers Today's.
3. P.K. Sinha : Computer Fundamentals.
4. V. Rajaraman. : Fundamentals of Computers.
5. R.K. Taxali : PC Software Made Simple, Tata McGraw Hill.

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

6. Peter Dysen : Understanding PC Tools.
7. Peter Dysen : Understanding Norton Utilities.
8. Ron Mansfield : MS Office, BPB Publications.
9. Curtin : Information Technology.
10. E. Balaguruswamy and B. Sushil : Computer Science Theory and Applications
11. Ron Mansfield : Compact Guide to Windows, Word and Excel, BPB Publishers.

Module II : COMPUTER PROGRAMMING through C&C++

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : Computer Fundamentals

Objectives of the Module : The objective of the module is to familiarize the students with steps in problem solving on computers and create skill in programming using C & C++. The students should be able to independently develop computer based projects.

1. Problem Solving :

Problem Identification, Analysis, Flow charts, Decision Tables, Pseudo code and algorithms, Program Coding, Program Testing and Execution.

(10 hours)

2. Computer Programming Language (C Language) :

Introduction to Structured Programming : Concept of variable and constants, structure of a C program, various operators, expressions and their evaluation using rules of hierarchy. Assignment Statements, Control Structures : Sequencing, alteration and iteration; arrays, Manipulating vectors and matrices, pointers, String, Function, Structures, User defined functions, Input/Output files, Pre-Processors, Macro.

(20 hours)

3. Object Oriented Programming Language (C++ Language) :

Introduction to Object Oriented Programmingô Objects, Classes, Data abstraction, Data encapsulation, Inheritance (Single, Multiple, Hierarchical, Multilevel, Hybrid) Polymorphism, Dynamic binding, Message Passing. Tokens, expressions, data types, variables, operators, control statements. Arrays, constructor & destructors, classes, objects, functions & methods. File handling, exception handling and templates.

(20 hours)

4. Program Design and Development :

Development of a project using C/C++ and their discussion.

Program Debugging.

(10 hours)

References :

1. Yashavant Kanetkar : Let us C, BPB Publications.
2. Goldfried, B. : Theory and Problem of Programming in C, Schaum Series.
3. P.K. Sinha : Computer Fundamentals, BPB Publications.
4. E. Balaguruswamy : Object Oriented Programming with C++, Tata McGraw.
5. Robert Laffer : Object Oriented Programming in C++, Galgotia Pub.
6. V. Ravichandran : Programming with C++, Tata McGraw Hill.

Module III : RELATIONAL DATA BASE MANAGEMENT SYSTEM

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : Computer Fundamentals and Problem Solving.

Objectives of the Module : The objective of the module is to create skills in development of information system using RDBMS. The students should be able to independently develop computer based projects.

1. Data Base Concept :

Data Base Vs file oriented approach, Basic DBMS terminology, Data Independence, General Architecture of a Data Base Management Software, Components of DBMS, Advantages and Disadvantages of DBMS.

(5 hours)

2. Data Base Design :

Introduction to Data Models, Entity Relationship Model, Entities, Attributes, E-R Diagrams, Conceptual Design of a relational data base model, Comparison of Network, Hierarchical and Relational Model, Designing data base for commercial application like inventory control, financial management and personal management, storage organization for Relations, Normalisation.

(10 hours)

3. **Fox Pro :**

Introduction to Fox-Pro, Fox-Pro under Windows, Harnessing Fox-Pro, Starting Fox-Pro, Data Types, Creating Databases, Adding records, Viewing database, Positioning databases, Saving databases. EditingóBrowse Deleting-records. Modifying database structure, opening and closing database files, Invoking and Quitting Fox-Pro. Sorting and Indexing. Types of Index, Indexing Commands (Set Index, Set Order, Re-Index, Close Index), Sorting Vs. Indexing. Querying, Query with Menu-goto, locate, continue, seek, Query with commands ó locate, find, seek, find Vs. Seek. Locate and Continue, Set filter commands, view files, queries and reports. Creating query with RQBEó use of AND, OR condition, use data range, Adding sort order to query result, selecting fields for query result, changing output of query, saving query, executing saved query, modifying existing query.

Introduction to report generationó report dialog box, creating selective reports, Advanced reports, report generation commands, generating custom columnar report, report using RQBE window. Using functionsó if, page no, date, time, month, day, year. Adding pictures, creating and printing, Mailing labels, modifying labels.

Fox-Pro Programming, creating command files, memory variables, operationsó mathematical, relational, logical, string. Functionsó eof, bof, date and time, upper, lower, ctod and dtoc, dtos, space, trim, Itrim, Strim. Commands-set talk, skip, return, accept and input, count, sum, average, @, ?, ??, Text.

More on Fox-Pro Programming (Loop construct), Scan and Endscan. Do., while, If, Else, Endif, nested if, case, exit, cancel, wait, zap, use macro, memo field handling, window light bar menu, program code for data entry, deleting reports, generating reports, sending reports to printer.

(15 hours)

4. **Oracle :**

Introduction to SQL : Oracle Data types, Starting SQL *Plus, Querying database tables, Conditional, retrieval of rows, Working with Null Values, Matching a pattern from a table, Ordering the Result of a Query, Aggregate Functions, Grouping the Result of a Query, ROLLUP Operation : Getting Sub Totals, CUBE Operation : Getting Cross Tabs, Command Summary of SQL *Plus Editor.

Querying Mutiple Tables : Collating Information : Equi Joins, Cartesian Joins, Outer Joins; Self Joins; SET Operators : Union, Intersect, Minus; Nested Queries.

Functions : Functions, Column Functions : Arithmetic Functions, Character Functions, Date Functions, General Functions; Group Functions.

Data Manipulation and Control : Data Definition Language (DDL), Creating Tables, Creating a Table with data from another table, Inserting Values into a Table, Updating Column (s) of a table, deleting Row(s) From a Table, Dropping a Column, Introduction to VIEWS; Manipulating the Base Table (s)*, through VIEWS, Rules of DML Statements on Join Views, Dropping a VIEW, Inline Views, Materialized Views. Database Security and Privileges, GRANT Command, REVOKE Command, Application Privileges Management, Enhancing Performance, Sequences, Maintaining Database Objects, COMMIT and ROLLBACK

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

PL/SQL : Introduction to PL/SQL, The Advantage of PL/SQL, PL/SQL Block Structure, PL/SQL Architecture, Fundamentals of PL/SQL Data Types, Variables and Constants, Scope and Visibility of a Variable, Assignments and Expressions, Operator Precedence, Referencing Non-PL/SQL Variables, Built-in-Functions, Conditional and Iterative Control, SQL within PL/SQL, Writing PL/SQL Code, Composite Data types. Cursor Management in PL/SQL, Cursor Manipulation, Implicit Cursor Attributes, Exception Handling in PL/SQL; Predefined Exceptions, User Defined Exceptions. Subprograms in PL/SQL, Advantages of Subprograms, Procedure, Functions, Actual versus Formal Parameters, Argument Modes, Stored Packages, Advantages of Packages, Dropping a Procedure, Dropping a Function, Dropping a Package, Using Stored Function in SQL Statements, Database Trigger, Types of Triggers, Dropping Triggers, Storage for Triggers.

(30 hours)

References :

1. Desai, B.C. : An Introduction to Database Systems, Galgotia Pub., 1993.
2. Date, C.J. : Database Systems, Vols. I & II, Narosa Pub.
3. Naveen Parkash : Introduction to Database Management, TMH, 1993.
4. Henry F. Konth Abraham : Database System Concepts, McGraw Hill Inc., 1997.
5. Vijay Mukhi : Mastering Oracle 6.0, BPB Publication, 1992.
6. R. K. Taxali : FoxPro 2.5 Made Simple for DOS & Windows, BPB Publications, 1996.
7. Griver : FoxPro 2.6 Code Book, BPB Publication, 1994.
8. Antanowich : FoxPro 2.5/2.6, Galgotia, 1996.
9. Siegal : Mastering FoxPro 2.5, BPB Publication, 1994.
10. Dan Gookin : FoxPro 2.6 for Munnies, Pustak Mahal.
11. Jamen T. Perry, Joseph G. Lateer : Understanding ORACLE, BPB Publications.
12. Vijay Mukhi : Mastering Oracle 6.2, BPB Publications, 1992.

**SYLLABI AND COURSES OF READING FOR B. COM. HONOURS
EXAMINATIONS, 2016**

OPTION-I : BUSINESS ECONOMICS

PAPER-I : INDUSTRIAL AND TRANSPORT ECONOMICS

UNIT-I

Patterns, processes, speed and implications of industrialization. Factors inhibiting industrialization, measures conducive to industrialization.

Size and efficiency of an industrial unit. Factors determining optimum size of industrial units.

Theories of industrial location – Weber’s deductive theory. Sargent Florence’s inductive analysis. Factors affecting industrial location. Industrial productivity.

UNIT-II

Functions and significance of transport. A study of capital cost and demand characteristics and economics of scales in railways, road transport, air transport and shipping.

Principles of rates and fares determination in railways, road transport, air transport and shipping.

Transport Planning : Policy and Coordination.

Practical Work :

To study the applied aspects of Industrial and Transport Economics.

PAPER-II : INTERNATIONAL TRADE AND FOREIGN EXCHANGE

International Trade

UNIT-I

Classical theory of International Trade, opportunity cost theory, Heckscher-Ohlin theorem. Price-equalisation theorem. Gains from International Trade. Economic development and international trade. Foreign trade multiplier, Terms of Trade, Balance of payments.

Tariff and non-tariff barriers to international trade. Regional economic groupings. General Agreement of Tariff and Trade : UNCTAD. International Monetary Fund.

Foreign Exchange

UNIT-II

Theories of Foreign Exchange rate determination. Direct and indirect exchange rate, quotations, spot rate vs. forward rates. Calculation of exchange rate for sterling and other foreign currencies.

Fixed and floating exchange rates. Exchange control. Foreign exchange regulations in India. Exchange control procedures in relations to imports and exports in India.

Practical Work :

To study the applied aspects of International Trade & Foreign Exchange.

OPTION-II : BUSINESS FINANCE AND ACCOUNTING

**PAPER-I : FINANCIAL
MANAGEMENT**

UNIT-I

Financial Management – Meaning, Scope and Objects of Financial Management – Profit Maximisation – Wealth Maximisation. Financial Decisions – Investment Decisions, Financing Decisions and Dividend Decisions, Financial Management Process, Concepts and Techniques of Time Value of Money – Compounding techniques, Discounting techniques, annuities.

Valuation Concepts and Models – Valuation of Bonds, Preferred and Common Stock Valuations. Dividend valuations and Earning Capitalisations Models. Leverage Analysis – Financial Leverage, Operating Leverage and Composite Leverage.

UNIT-II

Working Capital Management – Management of cash receivables and inventories. Management of Income – Profit Reserves and Surplus; Depreciations Policy; Self Financing.

Financial considerations underlying the choice of form of organizations, Amalgamations and Merger of Firms, Lease Financing – Meaning, Importance, Limitations, Choice between Buying and Leasing; Present Value Method and Internal Rate of Return Method. Special Financial Problems relating to Financing of Small Industries and Public Sector Undertakings.

Practical Work :

- (a) Comparison of capital structure of various companies
- (b) Evaluation of working capital of anyone existing company.
- (c) Financial problems faced by Small Industries and Public Sector Enterprises.

PAPER-II : ACCOUNTING THEORY AND CORPORATION FINANCE

UNIT-I

Evolution of Accounting, Structure of Accounting, Theory Postulates, Principles and Different Theories of Accounting, Accounting Standards (with special reference to India, USA and UK). Corporate Planning and Promotion : Promotion in India; Corporation growth in India; Corporate Planning and Strategies, Modern Trends in Form of Published Accounts; Disclosures in Financial Reporting.

UNIT-II

Marketing of Securities, Classification of Security Buyers; Methods of Marketing Securities, Underwriting of New Market in India, Security Pattern in India. Project Appraisal Accounting for Risk and Uncertainty in Capital Investment Decisions. Introduction to Contemporary Issues in Accounting; Cash Flow Accounting, Human Resources Accounting, Social Accounting, Accounting for Lease and Hire Purchase.

Practical Work :

- (a) To study disclosure in financial reporting in Corporate Sector.
- (b) Practical application of HRA.
- (c) Project Evaluation.

Note : Non programmable calculator is allowed.

OPTION-III : MARKETING MANAGEMENT

PAPER-I : MARKETING MANAGEMENT

UNIT-I

Introduction : Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning an overview. Evolution of marketing concept, Role of Marketing in developing economy.

Market Analysis and Selection : Marketing Environment ó Micro and Macro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus Organizational Buyers; Consumer decision-making process.

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

Product Decisions : Concept of a product, Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life-cycleóstrategic implications; New product development and consumer adoption process.

UNIT-II

Pricing Decisions : Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Distribution Channels and Physical Distribution Decisions : Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

Promotion Decisions : Communication process; Promotion mixó advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion ó tools and techniques.

Marketing Research : Meaning and scope of marketing research; Marketing research process.

Marketing Organisation and Control : Organising and controlling marketing operations.

Practical Work :

Project work on Market Research and Studying distribution channel of various products

PAPER-II : ADVERTISEMENT & SALES PROMOTION

UNIT-I

Advertising : Meaning, Role of Advertising, Importance, Types of advertising, Setting of advertisement objectives, Advertisement budget, Advertising regulations, Advertising Strategy, Copy writing, Media Selection. Measuring, Advertising effectiveness.

Cost of advertising Vs. Cost of personal selling, AIDA model of selling, types of selling situations, types of selling persons, Process of effective selling, Selling as careers.

UNIT-II

Consumer Buying Behaviour : Buying motives, Influences on buying decisions, Application of Consumer research.

Rural Marketing : Potential in Rural Areas, New methods and innovations in rural marketing.

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

International Marketing : Introduction, Need-Foreign Market selection, Product adaptation, International Marketing, Pricing and Promotion strategy, Impact of New Economic policy on international marketing.

Consumerism in India and Consumer Laws : Essential of MRPT Act and CPA (Consumer Protection Act), Critical appraisal of Functioning & Consumer Laws.

Practical Work :

- (a) Framing of Advertisement.
- (b) How to select Advertisement Media.
- (c) Knowledge of Consumer Protection Act.

OPTION-IV : ELECTRONIC COMMERCE (E-COMMERCE)

PAPER-I : FUNDAMENTALS OF E-COMMERCE

UNIT-I

Electronic Commerce Frameworkô History, Basics and Tools of e-Commerce, Comparison of Web-based Business with land-based business; Growth of e-Commerceô Present and potential.

Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Interoperability and intercompatibility.

UNIT-II

Consumer and Business Electronic Commerceô Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs. E-Mailing.

Electronic Payment Systemsô Introduction and Types; Consumer Protection, Privacy and Security, Inhibitors of e-Commerce.

Practical Work :

Basics of commercial web site designing. Evaluation of web sites.

PAPER-II : BUSINESS APPLICATIONS OF E-COMMERCE

UNIT-I

The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organisational applications.

Internet Marketingô Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

UNIT-II

Changing Structure of Organizationsô Traditional Vs. Virtual, The impact of e-Commerce of various business sectors such as Entertainment, Education, Health Services, Publishing and Financial Services.

Socio-Economic Impacts of e-Commerce; Recent Trends and Opportunities in e-Commerce.

Practical Work :

INDIVIDUAL PROJECT WORK :

Practical Project work should relate to any aspect of e-Commerce including, Web Site Evaluation. For site evaluation, each student will be asked to visit web sites from specific industries, Parameters for site evaluation may include factors like Ease of use, Aesthetic effects, and Information about the Company and the product, arrangements for Negotiation, Ordering, e-payments and after sale service etc.
