# B.Com – Semester – I (Effective from June 2010)

### **Core Subjects:**

- Business Economics I
- Financial Accounting –I
- Company Law I
- Business Administration I
- Core & Allied I
  - o Fundamentals of enterpreniorship I
  - Fundamentals of Marketing I
  - o Computer application & IT
- Core & Allied II
  - o SSP I
  - o Mathematics I
  - o BRF I
- Elective I
  - o Accounting & Finance –
  - o Business Management I (Personnel Management)
  - Banking I

#### Subject - 1 Busniess Economics - I

**Objective** – To familiar the students with various macro and micro economics concepts and their application in the decision – making.

<u>Unit</u>	<u>Content</u>	No. Of lectures
I	Business Economics:  Definitions, nature and scope, business economics and economics theories. Types of business decisions.	10
II	<ul> <li>Basic concept</li> <li>Economic and Non-economic activities</li> <li>Goods &amp; services</li> <li>Wealth</li> <li>Value and Price</li> <li>Consumption</li> <li>Production</li> <li>Exchange</li> <li>Firm &amp; Industry</li> </ul>	05
III	Concept of Price Elasticity  Definition, factors, importance, average revenue, marginal revenue, price elasticity, income elasticity, cross elasticity, use of elasticity, concept of business decisions.	10
IV	Production Function  Nature, types, laws of production, increasing, diminishing and constant return, optimum input, combination, iso quant.  Production cost analysis	10
V	Significance of production cost analysis, inter – relation of cost output with reference to time prespective, use of cost analysis in business decisions.	10
	Total	45

- Samuleson, Paul A. & Nordhaaus, Econmics
- K.E. Boulding A Reconsthuction of Economics
- J.R. Hicks value and capital.
- Lionel Robbins The nature & significance of Economic science

#### Subject - 2 Financial Accounting - I

**Objective** – To impart basic accounting knowledge

Unit	Content	No. Of lectures
I	Introduction:  Meaning and scope of accounting: Need, development and preliminary knowledge of Indian Accounting Standards 1 to 5	05
II	Amalgamation of partnership firms	10
III	Accounts of Non Profit Organizations	10
IV	Accounts of piecemeal distribution of cash among partners	10
V	Accounts of Joint life policy	10
	Total	45

- Financial Accounting by Narayan swamy
- Financial Accounting by Ashish Bhattacharya
- Principles & practices of Accounting by Gupta & Gupta
- Introdution to Accountancy by S.N. Maheshwari
- Financial Accounting by P.C. Tulsian
- Principles & Practice of Accountancy by S.P.Shah

### Subject - 3 Company Law - I

**Objective** – To impart preliminary knowledge of company law

Unit	Content	No. Of lectures
I	Historical Development of Company Law in India:  Development of various concepts and trends in company law, social	05
	responsibility of companies, development of company law administration.	
	Joint Stock Company: Types and Formation:	
II	Meaning & nature of companies, Kind of Companies- Private, Public, Foreign, Government, Conversion of Private company into Public company and vice-versa.	10
	Documents required for formation of a company:	
III	Memorandom of Association, Articles of Association and their alteration, doctrine of ultra virus, doctrine of indoor management. Prospectus – Definition, Abridged prospectus, statement of lieu in prospectus – its content, form and registration misstatement or misrepresentation in prospectus and penalties thereof, Recent SEBI guidelines in respect of issue of prospectus.	10
IV	Share Capital:  Meaning & types, issue of shares at par, premium and discount.  Private placements, offer for sale, various guidelines issued by SEBI for issue of securities, underwriting of shares, Buy Back of shares, Alteration and reduction of share capital.	10
	Procedure for issue of shares:	
V	Share application, allotment of shares, calls on shares. Transfer and tranmission of shares, forfeiture of shares and reissue of forfeited shares, Share certificates and Share warrant, Issue of shares to non-residents.	10
	Total	45

#### **References:**

• Company Law by N.D.Kapoor

#### Subject - 4 Business Administration- I

**Objective** – The objective of this paper is to familiarize the student with basic management concepts and processes in the organization.

Unit	Content	No. Of lectures
I	Introduction to Management: Meaning, nature, purpose,	05
1	functions, managerial process.	03
II	Planning: Nature & Purpose, objectives, strategies, policies and	10
11	planning premises.	10
	Organizing: Nature & purpose of organizing, Basic	
III	departmentation, Line & Staff authority, Centralization &	10
	Decentralization.	
IV	Overview of Staffing and Directing	10
	Controlling: Basic control process, conceptual knowledge of	
V	control techniques - (Budget, Traditionalnon budgetory control	10
	devices) Preventive & Direct Control.	
	Total	45

- Essentials of management by Koontz & Weilhrich
- Principles of management by L.M.Prasad
- Principles of Management by C.B.Gupta
- Principles of Management by Sherlekar & Sherlekar

#### <u>Subject - 1 Fundamentals of Entrepreneurship - I</u>

#### **Objective:**

- To make the students aware about the business environment
- To create entrepreneurial awareness among students
- To motivate students to make their mind set for taking up entreqreneurship as career.

Unit	Content	No. Of lect
		ures
	Entrepreneur: Meaning & definition, features, basic functions	
I	with reference to leadership, Innovation, Risk bearing, Business	14
	Planning.	
	Emergence of Entrepreneurial Class: Origin & progress in	
II	India, Special measures for growth in India, Problem of inadequate	14
	growth, Causes and remedial suggestions.	
III	Principles of Entreqreneurship's Behaviour: Innovation concept,	1.4
111	Achievement motivation, Imbalance creating propensity.	14
	Entrepreneurship: Meaning & Definition, features, factors,	
IV	obstacles against progress of entreprneurship, principles of	14
	entrqpreneurship (Economics, Socialogical, Psychological)	
V	Social responsibility and Accountability: Towards various group	14
v	of society.	14
	Total	70

- Entrepreneurship Hisrich & peters
- Entrepreneurship megabucks Siner A. David
- Entrepreneurship new venture creation Holt
- Venture capital The Indian Experiences J.M.Pandey
- Project preparation, appraisal and implementation P. Chandra

### <u>Subject - 2 Fundamentals of Marketing - I</u>

**Objective** – To make students aware about the marketing concepts and practices.

Unit	Content	No. Of lectures
	Introduction of Marketing: Evolution of market, Marketing, the	
I	components of marketing, approaches to the study of marketing,	10
1	functions of marketing, significance of marketing, relevance of	10
	marketing in developing economy.	
	Marketing Organization & Environment: Meaning, scope,	
	importance & different forms of organization.	
II		10
	Marekting Environment: Meaning, factors, internal & external	
	marketing organization.	
	Marketing Mix: Definitions, meaning, elements & importance of	
III	marketing mix. Product Mix – Product Planning & Development,	10
	Product Testing, Branding & Packaging.	
	Physical Distribution: Definition, Characteristics, Intermediate,	
IV	Types of Channel, factors considered in channel decisions, Direct	10
	selling, shopping malls.	
V	Price Mix & Promotion Mix: Meaning, need, objectives & factors	05
	influencing pricing decisions, Pricing methods.	03
	Total	45

- Marketing management by Philip Kotler
- Marketing management by Arun Kumar & N. Meenakshi

#### Subject - 3 Computer Application & IT - I

**Objective** – To impart information technology related skills to the students

Unit	Content	No. Of
Unit	Content	lectures
	<b>Definition of computer</b> , block diagram, characteristics, generations, Analog, Digital (Mini, Micor Mainframe & Super computers), Hybrid computers.	
	<b>Input Devices</b> – key board, mouse, scanner, MICR, micro phone, barcode reader, touch screen.	
I	Output Devices – Visual Devices Unit: CRT, LCD, Printers:	10
	Impact (daisy wheel, dot matrix) Non-Impact (Drum, ink-jet, Laser), Speaker.	
	Types of Memory: RAM, ROM, PROM, EPROM, EEPROM.	
	Storage Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive.	
	Conversions: Decimals, Binary, Octal, Hexadecimal Number	
II	Systems (Inter conversion of only integer numbers between	05
	number systems)	
III	Internet concept, Internet services – email, chatting, conferecing, internet telephony, Internet connection methods – Dial-up connection, Leased line connection, Addressing: IP, DNS, Overview: FTP, Gopher, WWW, Web browser.	10
IV	MS-Word: Editing, Font formatting, paragraph, Page setup and printing document.	10
V	MS-Excel: Preparing worksheet, Formatting Cell, page setup, building formulas, libray functions (sum, average, count, left, right, mid, if, or, and, date, now and time)	10
	Total	45

- Computer fundamentals and information technology Bharat & Co.
- Computer fundamentals by P.K.Sinha
- Fundamentals of IT & BCA by S. Jaiswal
- Internet the complete reference by young
- World Wide Web design with HTML by C Xavier
- Internet for every one tech world by leon

#### <u>Subject - 1 SSP - I</u>

**Objective** – To impart basic salesmanship skills

Unit	Content	No. Of lectures
I	Salesmanship Introduction: Evolution of the concept, meaning & definition, features of good salesmanship, scope & utility, Is salesmanship an art or a science or a profession, counter salesmanship & creative salesmanship.	07
II	<b>Personal Selling:</b> Introduction, definitons, role and significance, objectives, functions, theories of selling, advantages and limitations, personal selling and Advertising, types of personal selling.	08
III	Process of selling, psychology of salesmanship, attracting attention, approaching and welcoming prospects, sales talk, awakening interest, creating desire, securing action, prospecting, The approach – overcoming objections closing the sale, services after sales.	10
IV	Sales promotion concepts: Significance, forms, sales promotion programme, setting the objectives, sales promotion targets, implementation, sales promotion, research & evaluation, sales promotion of industrial products, services and mechanisms, promotion in developing countries, sales promotion strategy.	10
V	Sales Organization: Definitions, objects, significance, need, size, types and structure of sales organization, functions of sales organization. Sales manager – importance, qualities, qualification, functions, types, administrative operating, administrative cum operating – duties & responsibility. Sales Routine – meaning, handling incoming, mail, handling customers and traveler's order.	10
	Total	45

- Salesmanship by Russel
- Salesmanship of publicity by R.S.Davar
- Successful selling by J.E.S. Dawson

### <u>Subject - 2 Mathematics - I</u>

**Objective** – To aware the students about various mathematical theories and practicals

Unit	Content	No. Of lectures
	Concept of a set, method of repesenting sets, types of sets, some	
	important number sets, Operation of sets – intersection and union.	
I	Distribution laws – union over intersaction & intersaction over	10
	union. Complimentary of sets, De – morgan's laws (with proof),	
	differnce of two sets, cartesian product, Examples.	
	Premutation (meaning & formula), permutations of different things,	
II	permutations of similar things, restricted permutation, combinations	10
11	(meaning & formula), combinations of things taken some or all at	10
	time, some restricted combinations, Examples.	
III	Introduction to binomial theorem (without proof), position of terms,	05
111	characteristics of binomial theorem, binomial coefficient.	03
	Introduction and uses of Newton's formward method, backward	
IV	method, binomial theorem expansion method, lagrange's method,	10
	Examples.	
V	Introduction to mathematical induction, principles, meaning of	10
	sequence and series, sigma notation (with proof), Examples.	10
	Total	45

#### Subject - 3 BRF - I

**Objective** – To aware the students with the Business Regulatory Framework

Unit	Content	No. Of lectures
I	Introduction to Business Regulatory Framework – Legal environment of business, sources of business law, various laws applicable to business – commercial laws, labour laws, corporate laws, taxation laws, financial laws.	10
II	Indian Contract Act – 1872: Meaning & nature of contract, elements of valid contract, classification of contract, performance of contract, breach of contract, remedies for breach of contract, law of agency, creation of agency, termination of agency, Powers & Duties of Agent & Principal.	10
III	Sale of goods Act – 1930: Formation of contract of sale, sale & agreement to sell, sale & hire purchase agreement, conditions & warraties, transfer of property in goods, transfer of title of non – owners, performace of contract of sale, unpaid seller and his rights, sale by auction.	10
IV	Consumer Protection Act 1986: Consumer, consumer dispute, conplaints, complainants, consumer dispute redressal agencies, consumer protection councils, public interest legislation in India.	10
V	Competition Act – 2002: Need, objective, competition commission of India – its duty, powes & functions	10
	Total	45

- Indian Contract Act by T.R. Desai
- Business Law by M.C. Kuchal
- Business Law by N.D. Kapoor

### **Elective - I**

### Subject - 1 Accounting & Finance - I

**Objective** – To impart basic skills of Accounting and Financial Management

Unit	Content	No. Of lectures
I	<b>Single entry accounting system (</b> only conversions of single entry into double entry) (Practical)	12
II	Royalty Accounts (Practical)	10
III	Voyage Accounts (Practical)	08
IV	<b>Finance:</b> Meaning, nature, scope, importance, objectives and sources of finance, finance functions, financial forecasting.	08
V	<b>Sources of Finance:</b> classification of sources, security finance, internal financing, loan financing, bridge financing, loan syndication, book-building, Promotor's contribution, new financial institutions and instruments.	07
	Total	45

- Financial management by I.M. Pandey
- Financia management by G.C. Maheshwari
- Advanced accounting by M.C. Shukla & Grewal

#### **Elective - I**

#### <u>Subject - 2 Business Management - I (Personnel Management)</u>

**Objective** – In a complex world of industry and business, organizational efficiency is largely dependent on the contribution made by the members of the organization.

Unit	Content	No. Of lectures
I	Concepts & Perspective on HRM, HRM changing environment, corporate objectives, Human Resource Planning – Meaning, need,	10
II	process, importance and hindrances.  Career and Succession Planning: Job analysis and job description, methods of manpower search, attracting and selecting human resources.	10
III	Induction & Socialization: Manpower training and development, performance appraisal and potential evaluation.	10
IV	Job evaluation & Wage Determination: Employee welfare, industrial relation & trade union.	10
V	Dispute Resolution & Grienvance Managment, Employee Empowerment.	05
	Total	45

- Aswathapa. K Human Resource & Personned Management
- De Cenzo, D.A. & Robbins S.P. Human Resource Management 5<sup>th</sup> edition
- Guy.V & Mattock J. The new international manager, London.
- Holloway J ed. Performance measurement and evaluation. New delhi.

### <u>Elective - I</u>

### Subject - 3 Banking - I

**Objective** – To aware the students with the Business Regulatory Framework

Unit	Content	No. Of lectures
I	<b>Evolution of Banking:</b> origin of word bank, meaning & definitions, evolution of banking in the west, evolution of banking in India.	05
	Functions of Bank:  Primary Functions – accepting deposits, current and savings, time	
II	deposits, recurring and fixed deposits, granting loans and advances, term loan, short term credit, overdraft, cash credit, purchasing, discounting of bills.	10
	<b>Secondary Functions</b> – agency functions, payment and collection of cheques, bills & promissory notes, execution of standing instructions, acting as a trustee, executor, general utility functions: safe custody, safe deposit vaults, remittance of funds, pension payments, acting as a dealer in foreign exchange.	
III	Procedure for opening of deposit account: Know your customer norms, application forms, introduction, proof of residence, specimen signature and nomination: Their importance, no frills account. Procedure for operating deposit account: pay-in-slips, withdrawals slips, issue of cheque book, issue fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits, premature encashment and loan against recurring deposit.	10
IV	Closure of accounts: Transfer of acounts to other branches, types of account holders, individual account holders - single or joint, illiterate, minor, married woman, pardahnashin woman, non resident accounts, instituional account holders – sole proprietorship, partnership firm, joint stock company, hindu undivided family, clubs, associations and societies and trusts.	10
V	<b>Methods of Remittances:</b> demand drafts, banker's cheque, mail transfer, telegraphic transfer, electronic funds transfer.	10
	Total	45

- Practices and law of banking G.S. Gill
- Banking: Law and practice P.N. Pandey
- Banking: Theory and practice E. Gordon, K Talraj
- Banking: Law and practice in india Tannan
- Banking: Law and practice in india maheshwari
- Fundamentals of banking Dr. G.V. Kayandepatil, Prof. B.R. Sangle and Dr. G.T. Sangle

### B.Com - Semester - II (Effective from June 2010)

#### Subject - 1 Busniess Economics - I

**Objective** – To familiar the students with various macro and micro economics concepts and their application in the decision – making.

<u>Unit</u>	<u>Content</u>	No. Of lectures
I	<ul> <li>Pricing analysis: I</li> <li>Equilibrium and pricing of firm and group of short run and long run under perfect competition.</li> <li>Monopoly – types, equilibrium and pricing of firm, multiplan monopoly pricing and equilibrium of firm during different time perspective.</li> </ul>	10
II	<ul> <li>Pricing analysis – II</li> <li>Price discrimination, types, conditions/possibility, profitability, evaluation of price discrimination</li> <li>Monopolistic competition, equilibrium and pricing of firm and group during short and long period under monopolistic competition, excess capacity, evils</li> </ul>	05
III	<ul> <li>Pricing analysis – III</li> <li>Selling costs – nature, inter-relationship of production cost and selling cost, effects of selling cost on demand curve.</li> <li>Oligopoly – definition, features, kinked demand curve and price rigidity.</li> </ul>	10
IV	<ul> <li>Distribution of national income – I</li> <li>Mariginal productivity theory of national income</li> <li>Modern theory of rent – quasi rent</li> <li>Wage – monetary and real wage, factors affecting real wage, wage determination under perfect competition and monopoly</li> </ul>	10

V	<ul> <li>Distribution of national income – II</li> <li>Interest – meaning, definition, gross &amp; net interest, factors affecting interest.</li> <li>Proft – Nature, principles of profit – rist, uncertainty, dynamic, market imperfection monopoly.</li> </ul>	10
	Total	45

#### Subject - 2 Financial Accounting - II

**Objective** – To sharpen the advance accouting knowledge of the students

Unit	Content	No. Of lectures
I	Consignment Accounts	10
II	Joint Venture Accounts	10
III	Accounts of purchase (Acquisition) of busniess	10
IV	Accounts of conversion of partnership firm into company (sale of firm's busniess)	10
V	Preliminary knowledge of Indian Accounting standards – 6 to 10	05
	Total	45

- Financial Accounting by Narayan swamy
- Financial Accounting by Ashish Bhattacharya
- Principles & practices of Accounting by Gupta & Gupta
- Introdution to Accountancy by S.N. Maheshwari
- Financial Accounting by P.C. Tulsian
- Principles & Practice of Accountancy by S.P.Shah

### Subject - 3 Company Law - II

Objective – To aware students with company law environment

Unit	Content	No. Of lectures
	Membership of a Company: Mode of acquiring membership,	
I	Minimum and Maximum number of members, Cessation of	05
	membership, index of members	
II	Board of Directors: Organization chart of a company, meaning of	10
11	word Director – his legal position, types and managing director.	10
	Dividend, Interest and Bonus shares: Determination of divisible	
III	profits and dividends, unpaid dividends, interim dividends out of	10
	capital, procedure for issue of bonus shares, SEBI guidelines.	
	Filling and Filing of Forms and Returns: Annual return, balance	
	sheet, event based forms i.e Return of allotment, filling of special	
	resolutions, registration and satisfaction of change and change in	
IV	composition of board of directors, consent to act as Director,	10
	payment of filling fee, payment of additional fee, defective	
	forms/documents,condemnation of delay, duties of company	
	secretary in this respect.	
	Rules of Corporate Governance: History, concept of corporate	
V	governance, cadbury committee report, principles of mrality an	10
	business ethics, code of conduct for professional.	
	Total	45

#### **References:**

• Company Law by N.D.Kapoor

#### <u>Subject - 4 Business Administration- II</u>

**Objective** – To familiar the students with management concepts and their applications.

Unit	Content	No. Of lectures
I	<b>Motivation:</b> Definition, importance, types of motivation and motivational theories	05
II	<b>Communication:</b> Definition, elements, characteristics, importance and types	10
III	<b>Leadership:</b> Meaning, definition, importance and qualities of leader	10
IV	<b>Group Dynamics:</b> Definition, importance, factors influencing group dynamics.	10
V	<b>Decision – Making:</b> Definition, charcteristics, elements, steps, principles, types and importance of Decision-Making.	10
	Total	45

- Essentials of management by Koontz & Weilhrich
- Principles of management by L.M.Prasad
- Principles of Management by C.B.Gupta
- Principles of Management by Sherlekar & Sherlekar

### <u>Subject - 1 Fundamentals of Entrepreneurship - II</u>

**Objective:** To develop entrepreneurship skills

Unit	Content	No. Of lect ures
I	Localization of Industrial Enterprise: Various aspects for localization of industrial unit and responsibility of an entrepreneur, analysis of industrial opportunities, selection and importance of localization, factors of localization	10
II	Environmental aspects regarding business and industry: Economic, socialm technological and competitive environment analysis.	05
III	Establishment of new industrial unit: Procedure, importance, neccessities, financial arrangement, banks, special financial institutions, ownership and borrowed capital, venture capital, various aspects, progress in india, seed capital, risk capital.	10
IV	Contribution of entrepreneurs: Export promotion and forex earning with reference to Globalization, economic development, employment, regional balance, social stability.	10
V	Entrepreneurship development programme (EDP): Fundamental facts, objectives and need of EDP's, institutional efforts for development of entrepreneurship, entrepreneurship development programme in Gujarat, women entrepreneurship in India – need & progress.	10
	Total	45

- Environment and entrepreneurs B.C. Tandor
- A practical guide of industrial entrepreneurs
- Dynamics of entrepreneurial development S.B. Srivastava & V. Desai

#### <u>Subject - 2 Fundamentals of Marketing - II</u>

**Objective** – To aware the students for the advanced marketing concepts and applications

Unit	Content	No. Of lectures
	<b>Promotion mix:</b> elements, sales promotion system, recent trends in	icctures
I	promotion strategy, introduction to marketing promotion meaning,	10
	marekting communication.	
	Salesmanship: Meaning, elements, importance, sales	
II	organization, personal selling, process of selling, sales	10
	management, new sales policies.	
	Advertising: Setting the advertising objectives, role of advertising,	
III	media, budget, evaluating advertising effectiveness profile of	10
	advertising in India. Recent trends in modern advertising.	
	Market segmentaion: Meaning, definition, different ways to	
IV	segmentation, essentials of effective segmentation, distinction	10
	between diffential marketing & concentrated marketing.	
	Types of marketing: Tele markets, E-marketing, sensile	
V	marketing, rural marketing, features importance, difficulties of rural	05
	marketing, marketing information system & marketing research.	
	Total	45

- Marketing management by Philip Kotler
- Marketing management by Arun Kumar & N. Meenakshi
- Marketing a managerial introduction by Gandhi
- Marketing information system by Davis Olsan
- Consumer Behaviour by Schiffman Kanuk
- Principles & Practice of Marketing by John Frain.

#### **Subject - 3 Computer Application & IT - II**

**Objective** – To impart information technology related skills to the students

Unit	Content	No. Of lectures
I	Definition of computer, block diagram, characteristics, generations, Analog, Digital (Mini, Micor Mainframe & Super computers), Hybrid computers.  Input Devices – key board, mouse, scanner, MICR, micro phone, barcode reader, touch screen.  Output Devices – Visual Devices Unit: CRT, LCD, Printers: Impact (daisy wheel, dot matrix) Non-Impact (Drum, ink-jet,	10
	Laser), Speaker.  Types of Memory: RAM, ROM, PROM, EPROM, EEPROM.  Storage Devices: Floppy Disk, Hard Disk, CD, DVD, Pen drive.	
П	<b>Conversions:</b> Decimals, Binary, Octal, Hexadecimal Number Systems (Inter conversion of only integer numbers between number systems)	05
III	Internet concept, Internet services – email, chatting, conferecing, internet telephony, Internet connection methods – Dial-up connection, Leased line connection, Addressing: IP, DNS, Overview: FTP, Gopher, WWW, Web browser.	10
IV	<b>MS-Word:</b> Editing, Font formatting, paragraph, Page setup and printing document.	10
V	<b>MS-Excel:</b> Preparing worksheet, Formatting Cell, page setup, building formulas, libray functions (sum, average, count, left, right, mid, if, or, and, date, now and time)	10
	Total	45

- Computer fundamentals and information technology Bharat & Co.
- Computer fundamentals by P.K.Sinha
- Fundamentals of IT & BCA by S. Jaiswal
- Internet the complete reference by young
- World Wide Web design with HTML by C Xavier
- Internet for every one tech world by leon

#### <u>Subject - 1 SSP - I</u>

**Objective** – To impart basic salesmanship skills

Unit	Content	No. Of lectures
I	Sales management: Meeting, objectives, planning, organizing,	05
	directing, staffing, co-ordinating, controlling.	03
	Formulating sales policies: Structuring the sales force,	
II	determining the size of sales force, designing sales, territories,	08
11	fixing sales quotas and targets, creating the sales force, managing	08
	the sales force.	
	Aspects of sales management: Recruitment and selection of	
	salesman, intorduction, neccessity and importance of selection and	
III	recruitment, methods of selection and recruitment, internal &	10
	external, steps in recruitment, sound selection of candidates,	
	appointment order.	
	Training of Salesman: Introduction, objectives, importance,	
	methods.	
IV		10
	Remuneration of salesman: introduction, good remuneration,	
	methods – straight salary, straight commision, mixed method.	
	Sales conferences and sales contests: Motivation of salesman,	
	meaning, neccessity, methods – financial & non-financial for	
V	stimulating salesman.	10
	Control of salesman: introduction, reasons of controlling, methods	
	of controlling salesman.	
	Total	45

- Sales management by P.C. Shejwalkar
- Sales management by Satyanarayan
- Marketing management by Dr. V.O. Varkey
- Sales promotion by M.N.Mishra
- Effective advertisment and sales management by G.R. Basotiya.

### <u>Subject - 2 Mathematics - II</u>

**Objective** – To aware the students about various mathematical theories and practicals

Unit	Content	No. Of lectures
	Concept of a set, method of repesenting sets, types of sets, some	
	important number sets, Operation of sets – intersection and union.	
I	Distribution laws – union over intersaction & intersaction over	10
	union. Complimentary of sets, De – morgan's laws (with proof),	
	differnce of two sets, cartesian product, Examples.	
	Premutation (meaning & formula), permutations of different things,	
II	permutations of similar things, restricted permutation, combinations	10
11	(meaning & formula), combinations of things taken some or all at	10
	time, some restricted combinations, Examples.	
III	Introduction to binomial theorem (without proof), position of terms,	05
111	characteristics of binomial theorem, binomial coefficient.	03
	Introduction and uses of Newton's formward method, backward	
IV	method, binomial theorem expansion method, lagrange's method,	10
	Examples.	
V	Introduction to mathematical induction, principles, meaning of	10
	sequence and series, sigma notation (with proof), Examples.	10
	Total	45

#### Subject - 3 BRF - I

**Objective** – To make the students understood about the Business Regulatory Framework

Unit	Content	No. Of lectures
I	Companies Act 1956: Salient features, types of company,	10
1	Incorporation of company, provisions regarding share capital	10
	Company management: Directors, managing Director, auditor,	
II	secretary – theri appointment, powers, duties, removal, arbitration,	10
	compromise, arrangement and reconstructions	
	The securities: Contract (Regulation) Act 1956, Recongnition of	
III	stock exchanges, role of stock exchanges, listing of securities,	10
	trading of securities, penalties & procedure.	
	The security and Exchange Board of India Act 1992:	
IV	Establishment of SEBI – powers & functions, Registration of stock	10
	brokers, sub-brokers, share transfer agents.	
	Cyber Laws and RTI (Right to information Act 2005) Cyber	
V	crimes (outraces) and legal portions relating to cyber crimes,	05
	nature & scope of RTI.	
	Total	45

- Corporate law Bharat Law house pvt. Ltd New Delhi
- Desai T.R. Indian Contract Act.
- Singh avtar The principles of mercantile law.
- Kuehal M.C. Business Law
- Chandha P.R. Business Law
- Gulshan .S.S Mercantile Law
- Bhulchandani S. Business Law

### **Elective - I**

## <u>Subject - 1 Accounting & Finance - II(Accounting - 60% & Finance - 40%)</u>

**Objective** – To develop the accounting and finance knowledge of the students

Unit	Content	No. Of lectures
I	Accounts of professional firms like Doctors, CA, Architects (Practices)	12
II	Branch Accounting (excluding foreign branch) (Practices)	10
III	Replacement account(Practices)	08
IV	Capital structure: (only theory) meaning, types, planning for capital structure, characteristics, alteration of capital structure.	08
V	Cost of capital (Only theory)	07
	Total	45

- Financial management by I.M. Pandey
- Financia management by G.C. Maheshwari
- Advanced accounting by M.C. Shukla & Grewal

#### **Elective - I**

#### <u>Subject - 2 Business Management - I (Personnel Management)</u>

**Objective** – In a complex world of industry and business, organizational efficiency is largely dependent on the contribution made by the members of the organization.

Unit	Content	No. Of lectures
I	Concepts & Perspective on HRM, HRM changing environment, corporate objectives, Human Resource Planning – Meaning, need,	10
	process, importance and hindrances.	
II	Career and Succession Planning: Job analysis and job	
	description, methods of manpower search, attracting and selecting	10
	human resources.	
III	Induction & Socialization: Manpower training and development,	10
	performance appraisal and potential evaluation.	
IV	Job evaluation & Wage Determination: Employee welfare,	10
	industrial relation & trade union.	
V	Dispute Resolution & Grienvance Managment, Employee	05
	Empowerment.	
	Total	45

- Aswathapa. K Human Resource & Personned Management
- De Cenzo, D.A. & Robbins S.P. Human Resource Management 5<sup>th</sup> edition
- Guy.V & Mattock J. The new international manager, London.
- Holloway J ed. Performance measurement and evaluation. New delhi.

### <u>Elective - I</u>

### Subject - 3 Banking - I

**Objective** – To aware the students with the Business Regulatory Framework

Unit	Content	No. Of lectures
I	<b>Evolution of Banking:</b> origin of word bank, meaning & definitions, evolution of banking in the west, evolution of banking in India.	05
	Functions of Bank:  Primary Functions – accepting deposits, current and savings, time	
II	deposits, recurring and fixed deposits, granting loans and advances, term loan, short term credit, overdraft, cash credit, purchasing, discounting of bills.	10
	<b>Secondary Functions</b> – agency functions, payment and collection of cheques, bills & promissory notes, execution of standing instructions, acting as a trustee, executor, general utility functions: safe custody, safe deposit vaults, remittance of funds, pension payments, acting as a dealer in foreign exchange.	
III	Procedure for opening of deposit account: Know your customer norms, application forms, introduction, proof of residence, specimen signature and nomination: Their importance, no frills account.  Procedure for operating deposit account: pay-in-slips, withdrawals slips, issue of cheque book, issue fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit.  Recurring deposits, premature encashment and loan against recurring deposit.	10
IV	Closure of accounts: Transfer of acounts to other branches, types of account holders, individual account holders - single or joint, illiterate, minor, married woman, pardahnashin woman, non resident accounts, instituional account holders – sole proprietorship, partnership firm, joint stock company, hindu undivided family, clubs, associations and societies and trusts.	10
V	<b>Methods of Remittances:</b> demand drafts, banker's cheque, mail transfer, telegraphic transfer, electronic funds transfer.	10
	Total	45

- Practices and law of banking G.S. Gill
- Banking: Law and practice P.N. Pandey
- Banking: Theory and practice E. Gordon, K Talraj
- Banking: Law and practice in india Tannan
- Banking: Law and practice in india maheshwari
- Fundamentals of banking Dr. G.V. Kayandepatil, Prof. B.R. Sangle and Dr. G.T. Sangle