

SCHEME OF EXAMINATION

&

DETAILED SYLLABUS

For

B.Com

FACULTY OF COMMERCE

B.Com (6 semester Programme)

<u>Bachelor of Commerce</u>				
<u>Semester-I</u>				
<u>Code No.</u>	<u>Subject</u>	<u>Internal Marks</u>	<u>End Term</u>	<u>Total</u>
BCOM101	Financial Accounting	30	70	100
BCOM102	Management Principles & Organisational Behaviour	30	70	100
BCOM103	Hindi-I	30	70	100
BCOM104	Fundamentals Of IT	30	70	100
BCOM105-P	Fundamentals Of IT (Computer Lab)	20	30	50
Total		140	310	450

<u>Bachelor of Commerce</u>				
<u>Semester-II</u>				
<u>Code No.</u>	<u>Subject</u>	<u>Internal Marks</u>	<u>End Term</u>	<u>Total</u>
BCOM201	Economics - I	30	70	100
BCOM202	Business Mathematics	30	70	100
BCOM203	English- I	30	70	100
BCOM204	Business Statistics	30	70	100
BCOM205-P	Financial Modelling With Spreadsheets (Computer Lab)	20	30	50
Total		140	310	450

Bachelor of Commerce

Semester-III

<u>Code No.</u>	<u>Subject</u>	<u>Internal Marks</u>	<u>End Term</u>	<u>Total</u>
BCOM301	Cost And Management Accounting	30	70	100
BCOM302	Marketing Management	30	70	100
BCOM303	Hindi- II	30	70	100
BCOM304	Economics - II	30	70	100
BCOM305	Soft Skills And Personality Enhancement	30	70	100
Total		150	350	500

Bachelor of Commerce

Semester-IV

<u>Code No.</u>	<u>Subject</u>	<u>Internal Marks</u>	<u>End Term</u>	<u>Total</u>
BCOM401	Auditing	30	70	100
BCOM402	Human Resource Management	30	70	100
BCOM403	English-II	30	70	100
BCOM404	Environmental Science	30	70	100
BCOM405	Business Ethics	30	70	100
Total		150	350	500

Bachelor of Commerce

Semester-V

<u>Code No.</u>	<u>Subject</u>	<u>Internal Marks</u>	<u>End Term</u>	<u>Total</u>
BCOM501	Indian Economy	30	70	100
BCOM502	Income Tax Law And Practices	30	70	100
BCOM503	Hindi-III	30	70	100
BCOM504	Entrepreneurship Development	30	70	100
Total		120	280	400

Bachelor of Commerce

Semester-VI

<u>Code No.</u>	<u>Subject</u>	<u>Internal Marks</u>	<u>End Term</u>	<u>Total</u>
BCOM601	Management Information System	30	70	100
BCOM602	Financial Management	30	70	100
BCOM603	Corporate Laws	30	70	100
BCOM604	International Business	30	70	100
Total		120	280	400

SEMESTER – I

BCOM		Total Marks: 100
Semester-I		Internal Marks: 30
PaperCode. BCOM101		External Marks: 70
Financial Accounting		No. of Hours: 60
Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	<p>1.1 Introduction:</p> <p>1.1.1 Meaning and scope of financial accounting.</p> <p>1.1.2 Objectives,</p> <p>1.1.3 Nature and functions.</p> <p>1.1.4 Relationship of accounting with other disciplines - accounting as an information system.</p> <p>1.1.5 Advantages and limitations of accounting,</p> <p>1.1.6 Basis of accounting - cash vs. Accrual Accounting principles, concepts and conventions.</p> <p>1.2 Introduction to Accounting standards:</p> <p>1.2.1 Concept,</p> <p>1.2.2 Benefits,</p> <p>1.2.3 Procedure for issuing accounting standards in India.</p> <p>1.2.4 Need and significance of International Financial Reporting Standards (IFRS), XBRL.</p>	16
2	<p>2.1 Ledger Posting and Trial Balance:</p> <p>2.1.1 Journal,</p> <p>2.1.2 Ledger,</p> <p>2.1.3 Posting and Subsidiary books of accounts and preparation of Trial Balance.</p> <p>2.2 Capital and Revenue:</p> <p>2.2.1 Classification of Income,</p> <p>2.2.2 Classification of Expenditure,</p> <p>2.2.3 Classification of Receipts.</p>	16
3	<p>3.1 Depreciation Accounting:</p> <p>3.1.1 Concept of Depreciation-Nature,</p> <p>3.1.2 Objectives,</p> <p>3.1.3 Methods of computing (straightline method and written down value method).</p> <p>3.1.4 Change of Method-Accounting standard 6 (ICAI), salient features of Accounting Standard (AS) - 6 (ICAI) (Revised)</p> <p>3.2 Final Accounts:</p> <p>3.2.1 Preparation of Financial Accounts of Sole Proprietorship and Partnership Firms from a Trial Balance with adjustments.</p> <p>3.2.2 Preparation of Final Accounts of Non-Profit Organizations.</p> <p>3.2.3 Bank Reconciliation Statement.</p>	20
4	<p>4.1 Consignment and Joint Venture Accounts,</p> <p>4.2 Hire Purchase and Installment Systems.</p>	08

Reference Books

1. Tulsian, P.C., (2011), Financial Accounting, S.Chand Publishers, New Delhi, 1st edition.
2. Maheshwari, S.N. and. S. K. Maheshwari, (2008), Financial Accounting, Vikas Publishing House, New Delhi.
3. Jain, S.P. and Narang, K.L., (2010), Financial Accounting, Kalyani Publishers, New Delhi.
4. Gupta R. L. Radhaswami, M., (2010), Advance Accountancy Vol. I, Sultan Chand & Sons.
5. Sehgal, Ashok, and Sehgal, Deepak, (2011), Advanced Accounting Part –I, Taxmann Publishers, New Delhi.
6. Naraynaswami, R., (2011), Financial Accounting: A Managerial Prospective, Prentice Hall International, 4th Edition.

ORIGINAL

BCOM		Total Marks: 100
Semester-I		Internal Marks: 30
PaperCode. BCOM102		External Marks: 70
Management Process and Organisational Behaviour		No. of Hours: 60
Objectives: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	<p>1.1 Introduction:</p> <p>1.1.1 Concept, 1.1.2 Nature, 1.1.3 Process and Significance of Management; 1.1.4 Managerial levels, 1.1.5 Skills, 1.1.6 Functions and Roles; 1.1.7 Management vs. Administration; 1.1.8 Coordination as Essence of Management;</p> <p>1.2 Development of Management Thought:</p> <p>1.2.1 Classical, 1.2.2 Neo-Classical, 1.2.3 Behavioural, Systems and Contingency Approaches;</p> <p>1.3 Management and Society:</p> <p>1.3.1 The External Environment,</p> <p>1.4 Social Responsibility, and Ethics:</p> <p>1.4.1 An Overview; 1.4.2 Managerial Communication,; 1.4.3 Role of technology in communication.</p>	15
2	<p>2.1 Planning:</p> <p>2.1.1 Nature, 2.1.2 Scope and Objectives of Planning; 2.1.3 Types of plans; 2.1.4 Planning Process; 2.1.5 Business Forecasting;</p> <p>2.2 MBO:</p> <p>2.2.1 Concept, 2.2.2 Types, 2.2.3 Process and Techniques of Decision-Making.</p> <p>2.3 Organizing:</p> <p>2.3.1 Concept, 2.3.2 Nature, 2.3.3 Process and Significance; 2.3.4 Principles of an Organization; 2.3.5 Span of Control; 2.3.6 Departmentation; 2.3.7 Types of an Organization; 2.3.8 Authority-Responsibility; 2.3.9 Delegation and Decentralization; 2.3.10 Formal and Informal Organization.</p> <p>2.4 Staffing:</p> <p>2.4.1 Concept, 2.4.2 Nature and Importance of Staffing;</p>	20

	<p>2.5 Motivating and Leading: 2.5.1 Nature and Importance of Motivation; 2.5.2 Types of Motivation;</p> <p>2.6 Theories of Motivation: 2.6.1 Maslow, 2.6.2 Herzberg, X, Y and Z;</p> <p>2.7 Leadership: 2.6.1 Meaning and Importance; 2.6.2 Traits of a leader; 2.6.3 Leadership Styles – Likert’s Systems of Management, Tannenbaum& Schmidt Model and Managerial Grid.</p> <p>2.8 Controlling: 2.8.1 Nature and Scope of Control; 2.8.2 Types of Control; 2.8.3 Control Process; 2.8.4 Control Techniques – Traditional and Modern.</p>	
3	<p>3.1 Individual & Group Behaviour in Organization: 3.2 Individual Determinants of OB: 3.2.1 Perception, 3.2.2 Learning, 3.2.3 Emotions, 3.2.4 Attitudes, 3.2.5 Personality, 3.2.6 Stress and Its Implication on Management Practices, 3.2.7 Managing emotions in organizations; 3.2.8 Structural Dynamics of work groups and Work Teams, 3.2.9 Power, 3.2.10 Politics, 3.2.11 Conflict and Negotiation, 3.2.12 Interpersonal Behaviour and Relations; 3.2.13 Concept of Psychological contract; 3.2.14 Transactional Analysis; 3.2.15 Organizational commitment; 3.2.16 Determinants of Job satisfaction.</p>	15
4	<p>4.1 Organizational Processes: 4.1.1 Organizational change, 4.1.2 Organizational Culture, 4.1.3 Innovation and creativity, 4.1.4 Strategic change in organisations.</p>	10

Reference Books

1. Nelson, Quick, Khandelwal, (2012), Organisational Behaviour, 2nd edition, Cengage Learning.
2. Robbins, (2009), Fundamentals of Management: Essentials Concepts and Applications, 6th edition, Pearson Education.
3. Koontz, H. (2008), Essentials of Management, McGraw Hill Education.
4. Gupta, C.B. (2008), Management Concepts and Practices, Sultan Chand and Sons, New Delhi.
5. Stoner, Freeman and Gilbert Jr. (2010) Management, 8th Edition, Pearson Education
6. Mukherjee, K, (2009), Principles of Management, 2nd Edition, McGraw Hill Education

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ORIGINAL

BCOM		Total Marks: 100
Semester-I		Internal Marks: 30
PaperCode. BCOM104		External Marks: 70
Fundamentals of IT		No. of Hours: 60
Objectives: This is a basic course for commerce students to familiarize with computer and its applications in the relevant fields and exposes them to other related courses of IT.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	<p>1.1 Introduction to Computers:</p> <p>1.1.1 The evolution of computers – Computer Generation</p> <p>1.1.2 Classifications of Computers –</p> <p>1.1.3 Micro</p> <p>1.1.4 Mini,</p> <p>1.1.5 Mainframe</p> <p>1.1.6 Super Computers</p> <p>1.1.7 Distributed Computer System</p> <p>1.1.8 Parallel Computers</p> <p>1.1.9 Computer Hardware – Major Components of a Digital Computer</p> <p>1.1.10 Block Diagram of Computer</p> <p>1.1.11 Input devices</p> <p>1.1.12 Output devices</p> <p>1.1.13 Description of Computer IPO Cycle</p> <p>1.1.14 CPU</p> <p>1.2 Computer Memory:</p> <p>1.2.1 Memory Types,</p> <p>1.2.2 Units of memory</p> <p>1.2.3 Read Only Memory,</p> <p>1.2.4 Random Access Memory,</p> <p>1.2.5 Serial Access Memory,</p> <p>1.2.6 Physical Devices Used to construct Memories,</p> <p>1.2.7 Hard disk,</p> <p>1.2.8 Floppy Disk Drives,</p> <p>1.2.9 CD, DVD, Flash Drives,</p> <p>1.2.10 Magnetic Tape Drives.</p>	15
2	<p>2.1 Number System:</p> <p>2.1.1 Decimal,</p> <p>2.1.2 Binary,</p> <p>2.1.3 Octal,</p> <p>2.1.4 Hexa-decimal.</p> <p>2.1.5 Conversion - Decimal to all other number systems,</p> <p>2.1.6 Binary to octal and Hexa Decimal,</p> <p>3.1 Computer Software:</p> <p>3.1.1 System software,</p> <p>3.1.2 Operating System concepts,</p>	15

	<ul style="list-style-type: none"> 3.1.3 Different types of operating systems, 3.1.4 Assemblers, 3.1.5 Compilers, 3.1.6 Interpreters, 3.1.7 linkers, 3.1.8 Application Software, 3.1.9 Firmware Software, 	
3	<p>3.1 Introduction of Internet and Objectives</p> <p>3.2 Basic of Computer Networks</p> <ul style="list-style-type: none"> 3.2.1 Local Area Network (LAN) 3.2.2 Wide Area Network (WAN) <p>3.3 Internet</p> <ul style="list-style-type: none"> 3.3.1 Concept of Internet 3.3.2 Applications of Internet 3.3.3 Connecting to the Internet 3.3.4 Troubleshooting <p>3.4 World Wide Web (WWW)</p> <p>3.5 Web Browsing Software</p> <ul style="list-style-type: none"> 3.5.1 Popular Web Browsing Software <p>3.6 Search Engines</p> <ul style="list-style-type: none"> 3.6.1 Popular Search Engines / Search for content 3.6.2 Accessing Web Browser 3.6.3 Using Favorites Folder 3.6.4 Downloading Web Pages 3.6.5 Printing Web Pages <p>3.7 Understanding URL</p> <p>3.8 Surfing the web</p> <ul style="list-style-type: none"> 3.8.1 Using e-governance website 	10
4	<p>4.1 Word Processor:</p> <ul style="list-style-type: none"> 4.1.1 Word Processor and its features, 4.1.2 Editing of Text, 4.1.3 Find and Replace, 4.1.4 Bullets and Numbering, 4.1.5 Spell Checker, 4.1.6 Grammar Checker, 4.1.7 Auto Correct, 4.1.8 Auto Complete, 4.1.9 Auto Text, 4.1.10 Header and footer, 4.1.11 tables, 4.1.12 mail merge, 4.1.13 border and shading, 4.1.14 page setup, 4.1.15 Printing. <p>4.2 Spread sheet:</p> <ul style="list-style-type: none"> 4.2.1 Spread sheet and its features, 	08

	4.2.2 Entering Information in Worksheet, 4.2.3 Editing Cell Entry, 4.2.4 Moving and Copying Data, 4.2.5 deleting or Inserting Cells, 4.2.6 Rows and Columns, 4.2.7 Custom 4.2.8 Numeric Formats, 4.2.9 Using Formulas and functions, 4.2.10 Creating charts.	
5	5.1 Presentation Software 5.1.1. Presentation Software and its uses, 5.1.2. steps for creating PowerPoint Presentation, 5.1.3. PowerPoint Views, 5.1.4. Assigning Slide Transitions, 5.1.5. Using Preset Animations, 5.1.6. Hiding Slides, 5.1.7. Slide Show, 5.1.8. Controlling the Slide Show with a Keyboard, 5.1.9. Setting Slide Show Timings.	12

Text Books:

1. Alex Leon & Mathews Leon, "Fundamentals of Information Technology", LeonTechworld, 1999.
2. Vikas Gupta, "Comdex Computer Kit", Wiley Dreamtech, Delhi, 2004
3. P. K. Sinha & Priti Sinha, "Computer Fundamentals", BPB Publications, 1992.

Reference Books:

1. V. Raja Raman, "Introduction to Computers", PHI, 1998.
2. Alex Leon & Mathews Leon, "Introduction to Computers", Vikas Publishing House, 1999.
3. Norton Peter, "Introduction to computers", 4th Ed., TMH, 2001.

BCOM		Total Marks: 50
Semester-I		Internal Marks: 20
PaperCode. BCOM105-P		External Marks: 30
Fundamentals of IT LAB		No. of Hours: 30
Objectives: This is a basic course for Commerce students to familiarize with computer and its applications in the relevant fields and exposes them to other related courses of IT.		Total Credits: 01
Unit No.	Details	Nos. of Hours
	<p>MS-WORD</p> <ol style="list-style-type: none"> 1. Text Manipulations 2. Usage of Numbering, Bullets, Tools and Headers 3. Usage of Spell Check and Find and Replace 4. Text Formatting 5. Picture Insertion and Alignment 6. Creation of Documents Using Templates` 7. Creation of Templates 8. Mail Merge Concept 9. Copying Text and Picture From Excel 10. Creation of Tables, Formatting Tables 11. Splitting the Screen 12. Opening Multiple Document, Inserting Symbols in Documents <p>MS-EXCEL</p> <ol style="list-style-type: none"> 1. Creation of Worksheet and Entering Information 2. Aligning, Editing Data in Cell 3. Excel Function (Date, Time, Statistical, Mathematical, Financial Functions) 4. Changing of Column Width and Row Height (Column and Range of Column) 5. Moving, copying, Inserting and Deleting Rows and Columns 6. Formatting Numbers and Other Numeric Formats 7. Drawing Borders Around Cells 8. Creation of Charts Raising Moving 9. Changing Chart Type 10. Controlling the Appearance of a Chart <p>MS -POWER POINT</p> <p>Working With Slides</p> <ol style="list-style-type: none"> 1. Creating, saving, closing presentation 2. Adding Headers and footers 3. Changing slide layout 4. Working fonts and bullets 5. Inserting Clip art: working with clipart, 6. Applying Transition and animation effects 7. Run and Slide Show 	30

SEMESTER- II

BCOM		Total Marks: 100
Semester-II		Internal Marks: 30
PaperCode. BCOM201		External Marks: 70
Economics – I		No. of Hours: 60
Objectives: The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	1.1 Introduction to Business Economics and Fundamental concepts: 1.1.1 Nature, 1.1.2 Scope, 1.1.3 Definitions of Business Economics, 1.1.4 Difference between Business Economics and Economics, 1.1.5 Contribution and Application of Business Economics to Business. 1.1.6 Micro vs. Macro Economics. 1.1.7 Opportunity Costs, 1.1.8 Time Value of Money, 1.1.9 Marginalism, 1.1.10 Incrementalism, 1.1.11 Market Forces and Equilibrium, 1.1.12 Risk, 1.1.13 Return and Profits.	15
2	2.1 Consumer Behavior and Demand Analysis: 2.2 Cardinal Utility Approach: 2.2.1 Diminishing Marginal Utility, 2.2.2 Law of Equi-Marginal Utility. 2.3 Ordinal Utility Approach: 2.3.1 Indifference Curves, 2.3.2 Marginal Rate of Substitution, 2.3.3 Budget Line and Consumer Equilibrium. 2.3.4 Theory of Demand, 2.3.5 Law of Demand, 2.3.6 Movement along vs. Shift in Demand Curve, 2.3.7 Concept of Measurement of Elasticity of Demand, 2.3.8 Factors Affecting Elasticity of Demand, 2.3.9 Income Elasticity of Demand, 2.3.10 Cross Elasticity of Demand, 2.3.11 Advertising Elasticity of Demand. 2.4 Demand Forecasting: 2.4.1 Need, Objectives and Methods (Brief)	15
3	3.1 Theory of Production: 3.1.1 Meaning and Concept of Production, 3.1.2 Factors of Production and Production function, 3.1.3 Fixed and Variable Factors, 3.1.4 Law of Variable Proportion (Short Run Production Analysis), 3.1.5 Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS.	15
4	4.1 Cost Analysis & Price Output Decisions: 4.1.1 Concept of Cost,	15

	4.1.2 Cost Function, 4.1.3 Short Run Cost, 4.1.4 Long Run Cost, 4.1.5 Economies and Diseconomies of Scale, 4.1.6 Explicit Cost and Implicit Cost, 4.1.7 Private and Social Cost. 4.1.8 Pricing Under Perfect Competition, 4.1.9 Pricing Under Monopoly, 4.1.10 Control of Monopoly, 4.1.11 Price Discrimination, 4.1.12 Pricing Under Monopolistic Competition, 4.1.13 Pricing Under Oligopoly.	
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Reference Books

- a) Samuelson, P & Nordhaus, W. (2009) Economics, 18th Edition, McGraw Hill Education.
- b) Dwivedi, D.N. (2008) Managerial Economics, 7th edition, Vikas Publishing House.
- c) Salvatore, D. ((2006)) Managerial Economics in a Global Economy, 6th edition, Oxford University Press.
- d) Kreps, D. (2009). Micro Economics for Managers, 1st edition, Viva Books Pvt. Ltd.
- e) Peterson, L. and Jain ((2006)) Managerial Economics, 4th edition, Pearson Education.
- f) Colander, D, C (2008) Economics, McGraw Hill Education.

BCOM		Total Marks: 100
Semester-II		Internal Marks: 30
PaperCode. BCOM202		External Marks: 70
Business Mathematics		No. of Hours: 60
Objectives: The basic objective of this paper is to equip students with simple techniques of algebra and calculus which will help them in advanced courses in finance.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	1.1 Basics of Counting: 1.1.1 Permutations and Combination, 1.1.2 Concept of Factorial, 1.1.3 Principle of Counting, 1.1.4 Permutation with Restriction, 1.1.5 Circular Permutation and Combination with Restriction; 1.2 Mathematics Induction: 1.2.1 Principle, 1.2.2 Sequences & Series -A.P. & G.P.	15
2	2.1 Linear Algebra: 2.1.1 Determinants; 2.1.2 Minors and Co-factors, 2.1.3 Laplace Expansions; 2.1.4 Matrices-Special types; 2.1.5 Operations, 2.1.6 Rank and Elementary Transformations; 2.1.7 Inverse and Normal form; 2.1.8 Consistency of linear system of equations (Up to three variables); 2.1.9 Application to Business Problems.	15
3	3.1 Differential Calculus: 3.1.1 Concepts of function, 3.1.2 Limit and continuity, 3.1.3 Graphs of functions, 3.1.4 Definition of derivative; 3.1.5 Derivative as a Rate Measure and Measure of slope; 3.1.6 Functions of more than one variable; 3.1.7 Partial Derivatives(up to second order); 3.1.8 Homogenous Functions and Euler's Theorem; 3.1.9 Differentiation of Implicit functions; 3.1.10 Maxima- minima of Functions of one and two variables; 3.1.11 Applications in Business Problems.	15
4	4.1 Integral Calculus: 4.1.1 Concept of Integration- as anti-derivative process; 4.1.2 Standard forms; 4.1.3 Methods of integration-by substitution, by parts, and partial fractions; 4.1.4 Definite integration; 4.1.5 Finding areas in simple cases; 4.1.6 Consumers' and producers' surplus.	15

Reference Books:

1. Trivedi C. and Kashyap Trivedi, (2010), Business Mathematics, 1st edition, Pearson Education.

2. Hazarika, P. (2010), A textbook of Business Mathematics, S. Chand Publication
3. Holden, (2011), Introductory Mathematics for Business and Economics, 1st Edition, Palgrave Publication.
4. Tuttle, Michael, D., (2008) Practical Business Math: An Applications Approach, 8th Edition, Prentice Hall.
5. Bradley, T. and Paul Patton, (2006) Essential Mathematics for Economics and Business, 2nd Edition, Wiley India Pvt. Ltd.
6. Stanley A, Salzman, Charles D. Miller and Gary Clendenen, (2011), Business Mathematics, Addison Wesley Longman Publication

ORIGINAL

BCOM		Total Marks: 100
Semester-II		Internal Marks: 30
PaperCode. BCOM203		External Marks: 70
English – I		No. of Hours: 60
		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	(I) K.Bharatlyer 'The Ideals of Indian Art' (II) Rabindranath Tagore 'Where the mind is without fear'	8
2	(I) Vijay Tendulkar 'Silence: The court is in session'	8
3	(I) Meanings and importance of Etiquettes	8
4	(I) Sentence Structure; Subject, Predicate, SVO, SVOO (II) Verb (III) Noun (IV) Pronoun (V) Articles	8
5	(I) Letter-Writing : Formal letters, Informal letters, elements of letter writing, format of formal letter writing. Writing skills (II) Paragraph Writing	8
Reference Books : 1.English language & Indian Cultureby M P Granth Academy		

B.Com		Total Marks: 100
Semester-II		Internal Marks: 30
PaperCode. BCOM204		External Marks: 70
Business Statistics		No. of Hours: 60
Objectives: The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	1.1 Statistical Data and Descriptive Statistics: 1.2 Measures of Central Tendency: 1.2.1 Mathematical averages including arithmetic mean, 1.2.2 Geometric mean and harmonic mean, 1.2.3 Properties and applications, 1.2.4 Positional averages, 1.2.5 Mode, 1.2.6 Median (and other partition values including quartiles, deciles, and percentile);	15
2	2.1 Measures of variation: 2.1.1 Absolute and relative, 2.1.2 Range, 2.1.3 Quartile deviation, 2.1.4 Mean deviation, 2.1.5 Standard deviation, and their co-efficient, 2.1.6 Properties of standard deviation/variance; 2.2 Moments: 2.2.1 Calculation and significance; 2.2.2 Skewness, 2.2.3 Kurtosis and Moments.	15
3	3.1 Simple Correlation and Regression Analysis: 3.1.1 Correlation Analysis, 3.1.2 Meaning of correlation simple, 3.1.3 Multiple and partial; 3.1.4 Linear and non-linear, 3.1.5 Causation and correlation, 3.1.6 Scatter diagram, 3.1.7 Pearson co-efficient of correlation; 3.1.8 Calculation and properties, 3.1.9 Probable and standard errors, 3.1.10 Rank correlation; 3.2 Simple Regression Analysis: 3.2.1 Regression equations and estimation.	15
4	4.1 Index Numbers: 4.1.1 Meaning and uses of index numbers, 4.1.2 Construction of index numbers, 4.1.3 Univariate and composite, 4.1.4 Aggregative and average of relatives – simple and weighted, 4.1.5 Tests of adequacy of index numbers, 4.1.6 Base shifting, 4.1.7 Problems in the construction of index numbers.	15

Reference Books:

1. Levin, Richard and David S. Rubin. (2011), Statistics for Management. 7th Edition. PHI.
2. Gupta, S.P., and Gupta, Archana, (2009), Statistical Methods. Sultan Chand and Sons, New Delhi.
3. Berenson and Levine, (2008), Basic Business Statistics: Concepts and Applications. Prentice Hall.
4. Spiegel M.D., (2007) Theory and Problems of Statistics. Schaums Outlines Series. McGraw Hill Publishing Co.
5. Hooda, R.P., (2012), Statistics for Business and Economics, Vikas Publishing House, New Delhi, 5th Edition.
6. Anderson, N., David, (2011), Statistics for Business and Economics, Cengage Learning.
7. S.M. Shukla Business Statistics SahityaBhawan Publication..
8. S.M. Shukla Statistical Analysis SahityaBhawan Publication.

B.Com		Total Marks: 50
Semester–II		Internal Marks: 20
PaperCode. BCOM205		External Marks: 30
Financial Modelling with Spreadsheets (Computer Lab)		No. of Hours: 60
Objectives: This course is designed to help the students learn the application of MS-Excel in the financial modelling.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Excel as a tool in Financial Modelling: Excel concepts, Basic commands; Functions - maths, logical, look up, date, and text and financial; chart, diagram, picture, background, auto format, conditional formatting, style, filter, sort; formulas and macros; what if analysis, pivot table, pivots chart, scenario, goal seek, problem solver tool, advanced filter.	15
2	Financial Modelling Basic Concepts: Introduction, advanced functions of MS-Excel as a tool in financial modelling; components of a financial model, building the template, filling in the historical data, identifying assumptions and drivers, forecasting various schedules and financial statement.	15
3	Building the supporting schedules, various approaches to valuation, key ratios, financial ratios and company analysis, building cases and sensitivity analysis - looking at the probabilistic analysis of the best and worst case scenario.	15
4	Cash Ratios and Non Cash Valuations: Cash Ratio - Structured model with a menu & accounting statements, calculating key financial ratios, time value of money; capital budgeting models; deriving an international cash flow; non cash flow valuations - accounting methods, dividend discount models, market-based methods – EPS and multiples, Fundamentals EV/EBITDA, EV/Sales	15

Reference Books:

1. Proctor, Scott (2009), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, 2nd Edition, Wiley.
2. Day, Alastair (2008), Mastering Financial Modelling in Microsoft Excel: A practitioner's guide to

applied corporate finance, 2nd edition, Pearson Education.

3. Jonathan Swan, (2005). Practical Financial Modelling a guide to current practice, 2nd edition, CIMA publishing Publication
4. Marshall and Bansal, (2008), Financial Engineering: A Complete Guide to Financial Innovation, Prentice Hall of India.
5. Financial Valuation and Modeling, Workbook from NSE
6. Bodhanwala, J., Rujbeh, (2012), Understanding and Analyzing Balance sheet using Excel Worksheets, 2nd Edition, Prentice Hall International.

ORIGINAL

SEMESTER-III

ORIGINAL

B.Com	Total Marks: 100
Semester–III	Internal Marks:30
PaperCode. BCOM301	External Marks: 70
Cost and Management Accounting	No. of Hours: 60
Objective:- to make students understand the difference between financial and cost accounting. And make them understand how manufacturer works in their books of accounts.	Total Credits: 02

Unit No.	Details	Nos. of Hours
1	Meaning and Scope of Cost Accounting: Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Cost classification and elements of cost, Cost behaviour pattern, separating the components of semi-variable costs. Materials Control: Meaning, Steps Involved, Materials and Inventory, Techniques of Material/Inventory Control, Valuation of Inventory.	15
2	Labour Cost: Attendance and payroll procedures, overview of statutory requirements, overtime, idletime and incentives, Utilization of labour, direct and indirect labour, charging of labour cost, remuneration systems and incentive schemes; Overheads: Functional analysis – factory, administration, selling, distribution, research and development, fixed, variable, semi variable and step cost; Factory overheads. Administration overheads and Selling and distribution overheads.	15
3	Cost ledgers: non-integrated accounts, integrated accounts, reconciliation of cost and financial accounts. Costing Systems: Single Output Costing, Job Costing, Batch Costing. Contract Costing: Progress payments, retention money, escalation clause, contract accounts, accounting for material, accounting for plant used in a contract, contract profit and balance sheet entries; Process Costing (including Joint Products and By-products and Inter-process Profits), Operating/Service Costing. (Transport & Power House only)	15
4	Marginal Costing: meaning, advantages, marginal costing and absorption costing; Cost-Profit-Volume Analysis: breakeven point, margin of safety, P/V Ratio, concept of key factor; break-even chart and its types; Decision making: costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sell or process further decisions etc. Budgeting and Budgetary Control: concept of budget, classification of budget, fixed and flexible budgets, Zero Based Budgeting, budgetary control objectives, merits and limitations, performance budgeting; Standard Costing: meaning, advantages, limitation, applications, setting of standards, variance analysis, including material, labour, overhead and sales variances, decomposition of variances, control ratios.	15

Reference Books

1. Nigam, Lall, B.M., and Jain, I.C., (2011), Cost Accounting: Principles and Practice, Prentice Hall International, 8th Edition.
2. Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22nd Revised Edition, Shri Mahavir Book Depot.
3. Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education.
4. Bhattacharyya Debarshi (2010), Management Accounting, Pearson Publication, 1st Edition
Srivastava,

ORIGINAL

B.Com		Total Marks: 100
Semester–III		Internal Marks:30
PaperCode. BCOM302		External Marks: 70
Marketing Management		No. of Hours: 60
Objectives: The objective of this paper is to identify the foundation terms and concepts that are commonly used in marketing. It also identifies the essential elements for effective marketing practice. This course will give complete relationship between marketing and other management functions.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Introduction to Marketing: meaning and scope of marketing; marketing management process-an overview; concept of marketing mix; understanding marketing environment; consumer and organization buyer behavior; market segmentation	15
2	Product and Pricing Decisions: product concept; types of products; major product decisions; product life cycle, new product development process; Pricing Decisions: determinants of price; pricing process, policies and strategies	15
3	Promotion and Distribution Decisions: communication process; promotion tools-advertising, Personal selling, sales promotion; distribution channel decisions-types and functions of intermediaries; Channel Design; selection and management of intermediaries.	15
4	Emerging Trends and Issues in Marketing: Consumerism, Rural Marketing, Social Marketing; Direct Marketing; Online Marketing, Selling Skills.	15

Reference Books:

1. Kotler, P., Keller, K.L. Koshy, A. and Jha, M., (2009), Marketing Management: A South Asian Perspective, 13th Edition, Pearson Education, and New Delhi.
2. Maheshwari, R.P., Jindal, Lokesh, (2011), Marketing Management: Theory and Practice, International Book House.
3. Ramaswamy, V.S and Namakumari, S. (2009), Marketing Management: Global Perspective Indian Context, 4th Edition, Macmillan Publishers India Ltd., New Delhi
4. Saxena, Rajan (2009), Marketing Management, Fourth Edition, Tata McGraw Hill Education Pvt.Ltd.New Delhi.
5. Louis E. Boone and David L. Kurtz (2007), Principles of Marketing, 12 th Edition, Cengage Learning.
6. Pride, William, M., and O.C. Ferrell (2010), Marketing Planning, Implementation and Control, Cengage Learning, New Delhi.

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B.Com		Total Marks: 100
Semester-III		Internal Marks:30
PaperCode. BCOM304		External Marks: 70
Economics-II		No. of Hours: 60
Objective: The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Perfect Competition: assumptions, price and output decisions; equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus.	15
2	Monopoly Market Structure: kinds of monopoly, monopolist's decision and equilibrium, shifts in demand curve and the absence of the supply curve; measurement of monopoly power and the rule of thumb for pricing; horizontal and vertical integration of firms; comparison of pure competition and monopoly, social costs of monopoly power, price discrimination, peak-load pricing, pricing of public Utilities.	15
3	Monopolistic Competition and Oligopoly: price and output decisions in monopolistic competition, monopolistic competition and economic efficiency, price discrimination; oligopoly and interdependence - Cournot's Duopoly Model, Stackelberg Model, Kinked Demand Model, Prisoner's dilemma, Collusive oligopoly - Price-Leadership Model - Dominant firm, Cartels, Sales maximization	15
4	Market for Factor Inputs: Determination of factor rewards in perfect input markets in the Short & Long runs under conditions of Perfect and Imperfect Commodity Markets, reward determination of factors under the conditions of monopoly, monopolistic and monopolistic exploitation, Role of trade unions in wage determination, Rental element in factor remuneration; Government intervention in factor market - direct or through regulatory agency.	15

Reference Books:

1. Diwedi, D.N., (2008), Micro Economics Theory and Applications, Pearson Education.
2. Kumar, Raj, Gupta, Kuldeep, (2010), Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
3. Baumol, William J., (2010), Economic Theory and Operations Analysis. Prentice-Hall of India Pvt. Ltd., New Delhi.
4. Browning, E.K., & J.M. Browning. (2009), Microeconomic Theory and Applications. Kalyani Publishers, New Delhi, 2nd edition.

5. Salvatore, D. Schaum's, (2009), Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition.
6. Ghai, Pankaj and Gupta, Anu, (2009), Microeconomics

Paper Code: BCOM305

SOFT SKILLS AND PERSONALITY ENHANCEMENT

Unit – I

- (I) Team Building – The magic of synergy, characteristics of an effective team, essentials of an effective team, Team Dynamics, Team Leading, Managing a Team.
- (II) Art of Negotiation –To understand what is negotiation, Ways of negotiating and being Successful in it, to understand the power of language and non-verbal communication.
- (III) Grooming –To learn selection of proper attire as per the place, Practiced perception, How to carry one's self, How to project one's self in the positive frame and spirit.

Unit – II

- (I) Organising Meetings – How to announce, call and organize a meeting in a smooth manner, How to design Agenda and prepare Minutes of Meeting
- (II) Telephonic Etiquettes –Learn the tone and pitch of voice while speaking over phone, How to send a voice mail.
- (III) Business Etiquettes –What does business etiquettes mean, Professional and Cultural expectations, Effective writing, Corporate Communication, Interaction with foreign clients.

Unit –III

- (I) Stress Management –Types of stress, Symptoms and causes of Stress, Power of perception, Reaction to stress, Stress Management techniques.
- (II) Time Management – Importance of Time Management, Prioritising Tasks, Goal setting, Barriers to Time Management , Planning Routine and Time Tables.
- (III) Self Management –Self evaluation, Self discipline, Self criticism, SWOT analysis, Self Awareness, Development of the Self.

Unit – IV

- (I) Presentation Skills –How to prepare a presentation, Knowing the audience and their requirements, Effective ways to deliver presentation, How to prepare Multimedia presentation.
- (II) Organisational Skills – How to understand the nature and structure of organisation, To understand hierarchy and communication channel of the organisation, Clarity about the roles and responsibilities in an organisation, How to be a team member, How to draft reports
- (III) Leadership Skills

Reference Books:-

1. Soft Skill for everyone –Jeff Butterfield
2. Soft Skill for-S.I. Hariharan -MJP Publications
3. Personality Development & Soft skill – Goyal Brothers Prakasan

SEMESTER-IV

R A I P U R

B.Com		Total Marks: 100
Semester–IV		Internal Marks:30
PaperCode. BCOM401		External Marks: 70
Auditing		No. of Hours: 60
Objectives: The objective of this course is to familiarize students with auditing principles and procedures.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Auditing: Meaning, definition, Importance, Accounting and Auditing, Limitations ,Concept of Auditing& Standards, Detection and Prevention of Frauds and Errors, Basic principles governing an audit, Types of audit; Internal Control, Internal Check and Internal Audit, Evaluation of Internal Control System, Internal Control System regarding purchases, sales, salaries and wages.	15
2	Audit Procedure: Audit planning, Audit Programme, Audit working papers, Audit files; Audit Evidence: Methods of obtaining audit evidence; Special auditing techniques.	15
3	Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking; Company Auditors; Appointment, Removal, Rights, Duties, and Liabilities. Auditor's Report. Cost Audit, Social Audit	15
4	Verification and valuation of Assets and Liabilities; Auditors' Report: Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report	15

Reference Books:

1. Kumar, Ravinder, and Sharma, Virender, (2009), Auditing: Principles and Practices, PHI.
2. Jha, Aruna, (2010), Auditing, Taxmann Publishers.
3. Meenakumari, S.andNagarajan, I (2010), Fundamentals of Auditing, APH Publishing Corporation.
4. Campbell, Moroney Fiona, Robyn & Hamilton, Jane (2007), Auditing: A Practical Approach. John Wiley & sons.
5. Tondon, B.N. (2010), A Hand Book of Practical Auditing, S. Chand & Co., Delhi
6. Colifford Gomez, (2011), Auditing and Assessment Theory & Practices, Prentice Hall International.

B.Com	Total Marks: 100
Semester-III	Internal Marks: 30
PaperCode. BCOM402	External Marks: 70
Human Resource Management	No. of Hours: 60
Objectives: The objective of this course is to make students familiarize with basic concepts of human resource management and people related issues	Total Credits: 02

Unit No.	Details	Nos. of Hours
1	Introduction to HRM: concept, nature, scope, objectives and importance of HRM, role of HRM in strategic management; Human Resource Development: concept and evolution; human capital; emotional quotient; mentoring; ESOP; flexi-time; quality circles; Kaizen; TQM and six sigma, overview of Government policy since 1991 affecting human resources.	15
2	Acquisition of Human Resources: human resource planning: concept, significance and approaches (social demand, rate of return and manpower requirement approach); human resource forecasting: types and techniques; recruitment: policy, objectives, process and contemporary methods of recruitment (E-recruitment, recruitment process outsourcing etc.); selection: tests, interview and selection decision; placement induction; job analysis, job design: behavioral concerns, ergonomic considerations and flexible work schedules; introduction to employee empowerment, managing protean careers, moonlighting phenomenon etc.	15
3	Training and Development: introduction; training as a system; process; methods; training formats; developing training modules; evaluation: process; models; training wheel; management development programmes; talent management and employee engagement; performance appraisal: purpose; benefits and methods; feedback system; HRD score card; managing compensation: concept; Behavioral issues; Ethics in compensation; employee benefits, health and social security measures.	15
4	Strategic HRM: HRD audit, ethics and CSR; managing globalization; technology and HRM; work-life balance and green HRM practices; knowledge management.	15

Reference Books:

1. Snell et al (2010), Human Resource Management, Cengage Learning (India Edition).
2. Haldar, Uday Kumar and Sarkar, Juthika (2012), Human Resource Management, Oxford University Press.
3. Mello, Jeffrey A. (2012), Strategic Management of Human Resources. Cengage Learning (India Edition).
4. Mathis, Jackson and Tripathy, (2012), Human Resource Management: A South-Asian Perspective, 1st Edition, Cengage Learning.
5. Latest Edition. Armstrong, M. (2009), Armstrong's Handbook of Human Resource Practice, Kogan Page.
6. Dessler et al (2008), Human Resource Management, Pearson Education.

B.Com		Total Marks: 100
Semester-IV		Internal Marks:30
PaperCode. BCOM403		External Marks: 70
English-II		No. of Hours: 40
		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	(I) S.C. Dubey 'Basic Quality of Life' (II) Toru Dutt 'Sita'	8
2	(I) E.L. Turnbull 'RanaPratap'	8
3	(I) Tense (II) Preposition (III) Adjective (IV) Adverb (V) Punctuation (VI) Conjunction	8
4	(I) Voice : Active and Passive (II) Direct Narration (III) Indirect Narration	8
5	(I) Comprehension (II) Précis Writing	8
Reference Books: English Grammar and Composition – Wren & Martin Toru Dutt, Sita, Himalaya Publishers Randolph Quirk, A University Grammar Book of English, Pearson Publication		

B.Com	Total Marks: 100
Semester-IV	Internal Marks:30
PaperCode. BCOM404	External Marks: 70
Environmental Science	No. of Hours: 60
Objective:- to ensure that the students not only understand commerce but also give significance to the environment its usefulness and limitations	Total Credits: 02

Unit No.	Details	Nos. of Hours
1	General: Environmental segments, environmental degradation, environmental impact assessment. Concept of Ecosystem: Fundamental of Ecology and Ecosystem, components of ecosystem, food-chain, food-web, trophic levels, energy flow, cycling of nutrients, major ecosystem types (forest, grass land and aquatic ecosystem).	15
2	Air Pollution: Atmospheric composition, energy balance, classification of air pollutants, source and effect of pollutants – Primary (CO, SO _x , NO _x , particulates, hydrocarbons), Secondary [photochemical smog, acid rain, ozone, PAN (Peroxy Acetyl Nitrate)], green house effect, ozone depletion, atmospheric stability and temperature inversion, Techniques used to control gaseous and particulate pollution, ambient air quality standards.	15
3	Water Pollution: Hydrosphere, natural water, classification of water pollutants, trace element contamination of water, sources and effect of water pollution, types of pollutants, determination and significance of D.O., B.O.D., C.O.D. in waste water, Eutrophication. Land Pollution & Noise Pollution: Lithosphere, pollutants (agricultural, industrial, urban waste, hazardous waste), solid waste management, recycling and reuse of solid waste and their disposal techniques (open dumping, sanitary land filling, thermal, composting). Noise Pollution: Sources, effect, standards and control.	15
4	Environmental Biotechnology: Definition, current status of biotechnology in environmental protection, bio-fuels, bio-fertilize, bio-surfactants, bio-sensor, bio-chips, bio-reactors.Pollution Prevention through Biotechnology: Tannery industry, paper and pulp industry, pesticide industry, food and allied industry	15

Text Books

1. Environment and Ecology by Piyush Kant Pandey and Dipti Gupta (Sum India Publication)
2. A Textbook of Environmental Chemistry and Pollution Control by S.S. Dara (S. Chand and Company)

Reference Books:

1. Masters, G.M. Introduction to Environment Engineering and Science (Prentice Hall of India).
2. Environmental Chemistry by A.K. Dey (Eastern Ltd.).
3. Environmental Chemistry by B.K. Sharma (Krishna Prakashan).
4. Nebel B.J. Environmental Science (Prentice Hall of India-1987).
5. Environmental Biotechnology by S.N. Jogdand (Himalaya Publishing House).
6. Introduction to Environmental Biotechnology by A.K. Chatterji (Prentice Hall of India).

B.Com	Total Marks: 100
Semester-IV	Internal Marks:30
PaperCode. BCOM405	External Marks: 70
Business Ethics	No. of Hours: 60
Objectives: The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions	Total Credits: 02

Unit No.	Details	Nos. of Hours
1	Introduction: Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making. Ethics: Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vadanta in Management, Relevance of Ethics and Values in Business	15
2	Knowledge and Wisdom: Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom management, Wisdom Based Management. Stress Management: Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement. Concept of Dharma & Karma Yoga: Concept of Karama and Kinds of Karam Yoga, Nishkam Karma, and Sakam Karma; Total Quality Management, Quality of life and Quality of Work Life	15
3	Understanding Progress, and Success - Results & Managing Transformation: Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation. Understanding Success: Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.	15
4	Corporate Social Responsibility & Corporate Governance: Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business	15

Reference Books

1. Fernando, A.C., (2009), Business Ethics, 1st edition, Pearson education.
2. Hartman, Laura and Chatterjee, Abha, (2006), Perspectives in Business Ethics, 3rd Edition, McGraw Hill Education.
3. Chakraborty, S.K., (2004), Ethics in Management: A Vedantic Perspective, Oxford University Press.
4. Kaur, Tripat, (2008), Values & Ethics in Management, Galgotia Publishers.
5. Rao, A.B., (2006), Business Ethics and Professional Values, Excel Book.
6. Manuel G.Velasquez, (2007), Business Ethics Concepts, Prentice Hall of India.

SEMESTER-V



B.Com		Total Marks: 100
Semester–V		Internal Marks:30
PaperCode. BCOM501		External Marks: 70
Indian Economy		No. of Hours: 60
Objectives: To help the students to understand the basics of Indian economy and to catch up with economic changes occurring at national and international levels.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Nature of Indian Economy: The need for Economic Development, causes of under development, determinates of development, National Income of India- estimates, Interregional variations of national income.	15
2	Human Resources and Economic Development –Demographic Features of Indian population, size and growth of population and economic development. Problem of over population, Population policy. Human development Index. New Economy Policy :- Privatization, Liberalization, Globalization. Unemployment problem in India; Problem of Poverty	15
3	Industrialization- Growth and problems of major industries-Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum. Industrial policy. Small scale industries-Problems and policy. Regional imbalances, Parallel Economy. India's foreign trade and balance of payment.	15
4	Indian Finance System, Taxation structure, mobilization of resources for development, Taxation and fiscal policy. Economic Planning- Importance of planning for Economic development, Salient features of India's five years plans priorities-target achievements, failures, factors affecting successful implementations of plans.	15

Reference Books:

1. Kalia Uma (2009), Indian Economy: Performance and policies, Academic Foundation, 8th Edition.
2. Singh Ramesh (2012), Indian Economy, McGraw Hill Education, 4th Edition.
3. Mishra and Puri (2013), Indian economy, Himalaya Publishing House, 20th Edition.
4. Aggarwal A.N., (2012) Indian economy Problems of Development and Planning, New Age International Publishers Ltd., 32nd Edition.
5. Gadgil D. R. (2011), Indian Economy: Problems and Prospects, Oxford University Press.
6. Shukla M.B., (2012), Indian Economy, Taxman Publications.

B.Com		Total Marks: 100
Semester–V		Internal Marks:30
PaperCode. BCOM502		External Marks: 70
Income Tax Law and Practices		No. of Hours: 60
Objectives: To equip students with basic principles and provision of Income Tax Act 1961.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Basic concept of Income Tax: Income, agricultural income, person, Assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Residential status, scope of total income on the basis of residential status, exempted income under section 10, Computation of income under different heads: Salaries.	15
2	Computation of income under different heads: Income from house property, Profits and gains of business or profession, capital gains, Income from other sources.	15
3	Total income and tax computation: Income of other persons included in assessee's total income, aggregation of income and set-off and carry forward of losses, deductions from gross total income, rebates and reliefs, deduction of tax at source, Computation of total income of individuals and firms - Tax liability of an individual and firm.	15
4	Preparation of return of income: SARAL–Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of compulsory online filing of returns for specified assesses recovery of tax and refund of tax, appeals and penalties. Note: Refer to latest legislative and finance amendments which come in due course of time.	15

Reference Books:

1. Singhania, Vinod K. and Singhania, Monica (2013), Students Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, (2013), Systematic Approach to tax laws, Bharat Law House, Delhi, 7th edition
3. Chandra, Mahesh. S.P. Goyal and D.C. Shukla, (2013), Income Tax Law and Practice, PragatiPrakashan, Delhi, 27th edition.
4. Pagare, Dinkar, (2013), Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi, 15th edition.
5. Mehrotra, H.C., (2013), Income Tax Law, SahityaBhawan, Agra, 4th edition
6. Balachandran V. and Thothadri S., (2013), Taxation Law and Practice, Volume I, Prentice Hall International.

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B.Com		Total Marks: 100
Semester–V		Internal Marks: 30
PaperCode. BCOM504		External Marks: 70
Entrepreneurship Development		No. of Hours: 60
Objective :- to initial students towards leading their own business which in return will be beneficial for both economy as a whole and individual		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Entrepreneurship: Concept and Definitions; Entrepreneurship and Economic Development; Classification and Types of Entrepreneurs; Entrepreneurial Competencies; Factor Affecting Entrepreneurial Growth – Economic, Non-Economic Factors; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs; Entrepreneur; Manager Vs. Entrepreneur.	15
2	Opportunity / Identification and Product Selection: Entrepreneurial Opportunity Search and Identification; Criteria to Select a Product; Conducting Feasibility Studies; Project Finalization; Sources of Information	15
3	Small Enterprises and Enterprise Launching Formalities : Definition of Small Scale; Rationale; Objective; Scope; Role of SSI in Economic Development of India; SSI; Registration; NOC from Pollution Board; Machinery and Equipment Selection; Project Report Preparation; Specimen of Project Report; Project Planning and Scheduling using Networking Techniques of PERT / CPM; Methods of Project Appraisal	15
4	Role of Support Institutions and Management of Small Business : Director of Industries; DIC; SIDO; SIDBI; Small Industries Development Corporation (SIDC); SISI; NSIC; NISBUD; State Financial Corporation SIC; Marketing Management; Production Management; Finance Management; Human Resource Management; Export Marketing; Case Studies-At least 4 (four) in whole course.	15

SEMESTER-VI

ORIGINAL

B.Com		Total Marks: 100
Semester–VI		Internal Marks: 30
PaperCode. BCOM601		External Marks: 70
Management Information System		No. of Hours: 60
Objective: to help the student to get a proficiency with help of system in caring managerial decision and leads them with ease		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Information Concepts: Data and Information–Meaning and importance, Relevance of Information in Decision Making, Sources and Types of Information, Cost Benefit Analysis – Quantitative and Qualitative Aspects, Assessing Information Needs of the Organization.	15
2	System Development: Concept of System, Types of Systems–Open, Closed, Deterministic, Probabilistic, etc. Relevance of Choice of System in MIS, Integration of Organization Systems and Information Systems, System Development Life Cycle, System Analysis, Design and Implementation, MIS Applications in Business.	15
3	Types of information systems: Transaction Processing System, Definition, Purpose, Objectives and Role of MIS in Business Organization with particular reference to Management Levels. MIS Growth and Development, Location of MIS in the Organization – Concept and Design. Decision Support System, Executive Information System, Expert System, and the recent developments in the Field of MIS.	15
4	Information Technology: Recent Developments in the Field of Information Technology: Multimedia Approach to Information Processing. Decision of Appropriate Information Technology for proper MIS. Choice of Appropriate IT Systems – Database, Data warehousing & Data Mining Concepts, Centralised and Distributed Processing.	15

Reference Book

1. Laudon and Laudon, (2010), Management Information System, 11th edition, Pearson Education.
2. Sadagopan, S., (2009), Management Information Systems, Prentice Hall of India.
3. LM Prasad, (2008), Management Information System, Sultan Chand.
4. Arora, Ashok and Akshaya Bhatia, (2009), Information Systems for Managers, Excel Books, New Delhi.
5. McLeod, Raymond, (2008), Management Information System, Pearson Education.
6. Goyal, D.P., (2008), Management Information Systems-Managerial Perspectives, 2nd Edition, Macmillan, New Delhi.

B.Com		Total Marks: 10
Semester–VI		Internal Marks:30
PaperCode. BCOM602		External Marks: 70
Financial Management		No. of Hours: 60
Objectives: The course is aimed at building an understanding of concepts, vital tools and techniques applicable for financial decision making by a business firm.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Nature and Scope of Financial Management: Financial objectives, financial decisions, importance, Impact of financial and economic environment on financial management; Time Value of Money, computation of EMI, annuity, annuity due; risk and return analysis, valuation of securities (equity and bonds). Approaches and tools of financial analysis, trend analysis, common size financial statements and comparative financial statements, ratio analysis - meaning, objectives, types of ratios. Funds Flow Statement: Meaning, objectives, limitations and accounting procedure; Cash Flow Statement: meaning, objectives, limitations and accounting procedure	15
2	Sources of Finance: Planning for sources of finance; Capital Structure Theories: net income approach, net operating income approach, traditional approach and MM approach, determinants of capital structure; Cost of Capital: calculation, EBIT – EPS Analysis; Leverage	15
3	Capital Budgeting: Conventional and DCF Methods; Inflation and Capital Budgeting; Risk Analysis and Capital Budgeting-Certainty Equivalent Factor; Risk Adjusted Discounting Rate; Decision Tree; Independent and Dependent Risk Analysis; Replacement Decisions, Sensitivity Analysis.	15
4	Dividend Decision: Retained Earning vs. Dividend Decision, Gordon Model, Walter Model, MM Approach, Lintner Model, dividend policies in practice; Working Capital Management, working capital estimation, Management of Cash (Various Theoretical Models), Inventory management and Receivables, Operating Cycle.	15

Reference Books:

1. Kishore, Ravi M., (2011), Financial Management, Taxmann Publishers.
2. Khan, M. Y. and Jain P. K. (2007), Financial Management, Text, Problems & Cases, 5th Edition, Tata McGraw Hill Company, New Delhi.
3. Prasanna, Chandra (2007), Financial Management: Theory and Practice, 7th Edition, Tata McGraw Hill.
4. SheebaKapil (2010), Financial Management, Pearson Education.
5. Brigham. Eugene F. and Houston. Joel F. (2006), Fundamentals of Financial Management, 10th Edition, Cengage Learning.
6. Pandey, I.M., (2012), Financial Management, 10th Edition, Vikas Publishing House, New Delhi.
7. S.P. Gupta Financial Management SahityaBhawan Publication

B.Com		Total Marks: 100
Semester–III		Internal Marks:30
PaperCode. BCOM603		External Marks: 70
Corporate Laws		No. of Hours: 60
Objectives: To help the students to understand the provisions of Companies Act 1956 and to identify the scope, role and functions of the company secretary and best practices in key functional matters.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Company: Meaning, features, types, privileges of private company, lifting of corporate veil, formation of company, Memorandum of Association: meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra-vires; Articles of Association: meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management	15
2	Prospectus: Definition, contents of prospectus, Statement in lieu of prospectus; Share Capital: Types of share capital, alteration of share capital, reduction of share capital, share and stock, share certificate and share warrant; Company Management: Introduction, qualification and disqualification of directors, appointment, vacation, removal of powers, duties and liabilities of directors, managerial remuneration.	15
3	Company Meetings and Resolution: Kinds of company meetings, requisites of valid meeting, proxy, voting, Agenda, Minutes of Meetings, Resolution-meaning and types; Winding Up: meaning, compulsory winding up, voluntary winding up, winding up under the supervision of Court, consequences of winding up.	15
4	Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.	15

Reference Books

1. Kuchal M.C., (2009) Modern Indian Company Law, Shri Mahavir Books, Noida.
2. Kapoor N.D., (2010), Company Law: Incorporating the provisions of the companies Amendment Act, S.Chand.
3. Singh Atar, (2007), Company Law, Eastern Book Company, Lucknow.
4. Sharma, A., (2010), Company Law and secretarial practice, V.K. publications.
5. Ghosh, K. M., Chandratre, K. R., (2009), Company law with secretarial practice, Bharat law house pvt. Ltd. Jain, N.K., (2007), Company Law and Practice, Deep & Deep Publication

B.Com		Total Marks: 100
Semester–VI		Internal Marks: 30
PaperCode. BCOM604		External Marks: 70
International Business		No. of Hours: 60
Objectives: The basis objective of this course is to provide understanding to the students with the global dimensions of management.		Total Credits: 02
Unit No.	Details	Nos. of Hours
1	Overview: International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and Opportunities; Nature, Meaning and Importance of International Competitive Advantage, Multidimensional view of Competitiveness- Financial Perspectives:	15
2	Theories of International Trade: International Business Theories, Trade Barriers- Tariff and Non Tariff Barriers.	15
3	International Bodies: International Monetary Systems and Financial Markets, IMF, World Bank, IBRD, IFC, IDA, Existing International Arrangements; Globalization and Foreign Investment- Introduction FDI, national FDI Policy Framework, FPI, Impact of Globalization.	15
4	Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations; Global Human Resource Management- Selection, Development, Performance Appraisal and compensation, Motivating employees in the global context and managing groups across cultures, Multicultural management	15

Reference Books

1. Sharan, (2010), International Business, 2nd edition, Pearson Education.
2. Tamer, Cavusgil, Gary, Knight, (2010), International Business: Strategy, Management and the New Realities, 1st Edition, Pearson Education.
3. Sinha P.K, (2008), International Business Management, Excel Books.
4. Charles W. L. Hill, Jain K. Arun (2008), International Business: Competing in the global Marketplace, Tata McGraw Hill, and 6th Edition.
5. Joshi Rakesh Mohan (2009), International Business, Oxford University Press.
6. Dewan (2011), International Business Management, Discovery Publication.