

B. P. S. Mahila Vishwavidyalaya, Khanpur Kalan
Department of Commerce
Scheme and Syllabus of Examinations for Masters of Commerce
(w.e.f. July, 2020)

SR. No.	Paper Code	Paper Title	First Semester			Total Credits	Max Marks		
			Hours per Week				Internal Marks	External Marks	Total Marks
			L	P	T				
1	MCM-2101	Principles and Practices of Management	4	0	1	5	20	80	100
2	MCM-2103	Business Environment	4	0	1	5	20	80	100
3	MCM-2105	Managerial Economics	4	0	1	5	20	80	100
4	MCM-2107	Management Accounting	4	0	1	5	20	80	100
5	MCM-2109	Quantitative Techniques for Managerial Decisions	4	0	1	5	20	80	100
6	MCM-2111	Research Methodology	4	0	1	5	20	80	100
Total Contact Hours/Credits			24	0	6	30	120	480	600

SR. No.	Code	Paper Title	Hours per			Total Credits	Max Marks		
			Week				Internal Marks	External Marks	Total Marks
			L	P	T				
1	MCM-2102	Organizational Behaviour	4	0	1	5	20	80	100
2	MCM-2104	Financial Management	4	0	1	5	20	80	100
3	MCM-2106	Statistical Analysis for Business	4	0	1	5	20	80	100
4	MCM-2108	Auditing	4	0	1	5	20	80	100
5	MCM-2110	Marketing Management	4	0	1	5	20	80	100
6	MCM-2112	Human Resource Management	4	0	1	5	20	80	100
Total Contact Hours/Credits			24	0	6	30	120	480	600

Note: All papers of 1st semester and 2nd semester of M.Com. Programme are Core papers.

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Third Semester										
SR. No.	Code	Paper Title	Hours per Week			Total Credits	Max Marks			Course Type
			L	P	T		Internal Marks	External Marks	Total Marks	
1	MCM-2201	Data Analysis with Statistical Softwares	4	2	0	5	20	80 (Practical)	100	Core Course
2	MCM-2203	Contemporary Issues in Commerce	4	0	1	5	20	80	100	Core Course
3	MCM-2205	Accounting Theory	4	0	1	5	20	80	100	Core Course
4	Open Elective (including MOOC* Course) (to be chosen from the list of electives provided by the university)		4	0	0	5	20	80	100	Open Elective
Any Two of the following:										
5	MCM-2207	Security Analysis and Portfolio Management	4	0	1	5	20	80	100	Discipline Specific Elective
6	MCM-2209	Entrepreneurship Development	4	0	1	5	20	80	100	Discipline Specific Elective
7	MCM-2211	Advertising and Sales Management	4	0	1	5	20	80	100	Discipline Specific Elective
Total Contact Hours/Credits			24	2	4	30	120	480	600	

Fourth Semester										
Sr. No.	Code	Paper Title	Hours per Week			Total Credits	Max Marks			Course Type
			L	P	T		Internal Marks	External Marks	Total Marks	
1	MCM-2202	Corporate Tax Planning	4	0	1	5	20	80	100	Core Course
2	MCM-2204	Strategic Management	4	0	1	5	20	80	100	Core Course
3	MCM-2206	Financial Statement Analysis	4	0	1	5	20	80	100	Core Course
4	Open Elective (including MOOC* Course) (to be chosen from the list of electives provided by the university)		4	0	0	5	20	80	100	Open Elective
Any Two of the following:										
5	MCM-2208	Business Laws	4	0	1	5	20	80	100	Discipline Specific Elective
6	MCM-2210	Dissertation*	4	0	1	5	20	80 (40 Evaluation 40 Viva-voce)	100	Discipline Specific Elective
7	MCM-2212	Principles of Banking and Insurance	4	0	1	5	20	80	100	Discipline Specific Elective
Total Contact Hours/Credits			24	0	5	30	120	480	600	

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*MOOC will be studied and evaluated online. The subject choices will be offered to the students towards the end of the second semester by the MOOC mentor of the department and the list of subject chosen will be forwarded to the Exam branch before the beginning of the third semester

Dissertation* [MCM-2210]

Total Credits: 5

Max Marks: 100

Students have to complete a Research Project during their M.com course. The topic of which will be assigned by the concerned teacher designated by the Chairperson/ In Charge, Department of Commerce in the beginning of third semester. The student will be required to complete the Dissertation and submit the report one month before the commencement of the fourth semester examinations. Along with it they are required to make a presentation before a committee duly constituted by the Chairperson, Department of Commerce consisting of two teachers of the concerned area and the research supervisor. The dissertation will be accepted for submission and evaluation when at least one research paper out of the project work has been published or accepted in a research journal, or presented in any National Conference/ Seminar. If a student fails to do so, then she has to give the presentation of the dissertation before a board constituted by the Chairperson of the Department. The dissertation shall be evaluated by two examiners including the supervisor and one external expert appointed by the Chairperson of the Department, through viva voce.

Last Date of Dissertation Submission: 31st March.

Condition: Minimum qualifying marks in M.Com 1st semester should be 60%.

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MCM-2101

M.Com. - I Semester
Principles and Practices of Management

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi, version.

Course Objectives: The objective of this paper is to familiarize with basic management concepts and behavioural processes in the organization

Course Inputs:

- Unit-I** Schools of Management Thought: Scientific, Process, Human behaviour and Social system school; Decisions theory school; Quantitative and System school; Contingency theory of management; Managerial skills. Managerial Functions: Planning: Concept, Objectives, Strategies, Planning Process. Decision making.
- Unit-II** Organizing: Concept, Principles, Organization Structure, Formal and Informal organizations; Staffing: Meaning and process, sources of recruitment, Types of training, training and development.
Motivation: Process of motivation; Theories of motivation- Need Hierarchy theory, Theory X and Theory Y, Two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
- Unit-III** Leadership: Concept; Leadership styles; Theories- Trait theory, Behavioural theory, Fiedler's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership. Controlling- Nature, process, and techniques.
- Unit-IV** Interpersonal and Organizational communication: concept of two-way communication; communication process; Barriers to effective communication types of organizational communication, improving communication. Transactional analysis: concept, transactions, ego states, implication in communication.

Suggested Readings:- (latest editions shall be followed):-

1. Griffin, Ricky W.; Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior, south western college Publishing,,Ohio.

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3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, and New Delhi.
4. Ivancevich; John and Micheel T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.

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MCM-2103

M.Com. - I Semester
Business Environment

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The course objective of this course is to expose the students to the effects of various environment factors on business operation of a firm and also to familiarize them with the techniques available for scanning and monitoring the environment.

Course Inputs:

- Unit-I** Theoretical Framework of Business Environment: Concept, significance and nature of Business Environment; Elements of environment- Internal and External; Changing dimensions of business environment. Techniques of Environmental Scanning and Monitoring.
- Unit-II** Dualism in Indian Society and problem of uneven Distribution of income; Emerging rural sector in India; Social responsibilities of Business; Consumerism in India; Consumer Protection Act. Economic Environment; Economic Policies; Economic Planning in India – Types of Economic Plan; Prerequisites of successful economic planning: Latest Five Year Plan.
- Unit-III** Policy Environment: Liberalization, Privatization and Globalization, Second generation reforms, Industrial Policy and implementation, Industrial growth and structural changes. Legal Environment of Business in India, Competition Policy and Competition Act. Environment protection.
- Unit-IV** Public Sector- Objectives, pattern of growth; Changing role of public sector; Privatization and Disinvestments of public enterprises; Pricing policies in public enterprises. Small Scale Industries: Importance, Problems and Policies; Industrial Sickness – problems, magnitude and remedies.

Suggested Readings:- (latest editions shall be followed):-

1. Fransis Cherunilam – Business Environment – Himalaya Publishing House.
2. P. K. Ghosh – Business & Government – Sultan chand & Sons.
3. Adhikary, M: Economic environment of Business, sultan Chand & sons, New Delhi.

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4. Ahluwalia. I. J. Industrial Growth in India, Oxford University Press, Delhi.
5. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Pub, New Delhi.
6. Aswathappa, K: Legal environment of Business, Himalaya Publication, Delhi.
7. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
8. Ghosh, Biswanath: Economic environment of Business, Vikas Pub, New Delhi.
9. Govt. of India: Economic survey, various issues.
10. Raj aggrawal and Parag Diwan, Business environment; Excel Books, New Delhi.
11. Ramaswamy, V. S. and Nama Kumari: strategic Planning for Corporate success, Macmillan New Delhi.

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MCM-2105

M.Com. - I Semester
Managerial Economics

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: This course contains aspects related to Economics patterns in markets. The purpose of this subject is to apply a series of Economic Principles to the decision making process within the firm.

Course Inputs:

- Unit-I** Nature and scope of Managerial Economics; Managerial economics; role and responsibilities; concept of profit and wealth maximization; Fundamental economics concepts: incremental principle, opportunity cost principle, discounting principle; factors of production.
- Unit- II** Demand Analysis and Elasticity of Demand; Indifference curve analysis; Utility analysis; Demand estimation and demand forecasting techniques.
- Unit-III** Production functions: short run and long run; producer's equilibrium; cost classifications; cost curves: short run and long run; Revenue; law of variable proportions and law of returns to scale; economies of scale; learning curve.
- Unit - IV** Price determination and equilibrium of firm and industry under different market conditions: Perfect competition, monopoly, monopolistic competition, and oligopoly; pricing policies and strategies.

Suggested Readings: (latest editions shall be followed):-

1. Baumol, William J: Economic Theory and Operations Analysis, Prentice-Hall, London.
2. Baya, Michael R: Managerial Economics and Business Strategy. McGraw Hill Inc. New York.
3. Stonier, W and Hauge D: A Text Book of Economic Theory.
4. Dean, Joel: Managerial Economics, Prentice Hall, Delhi.
5. Dholkia, R. H. and A. L. Oza: Micro Economics for Management Students, Oxford University Press. New Delhi.
6. Lipton R. G.: An Introduction to Positive Economics.

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MCM-2107

M.Com. - I Semester
Management Accounting

Total Credits: 5

L T P
4 1 0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Calculator is allowed

Course Objectives: The purpose of this subject is to discuss the aspects related to management accounting for decision making. The objective of this course is to acquaint students with the accounting concepts, tools and Techniques influencing business organizations.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

- Unit-I Management Accounting-**An Introduction: Definition; Place, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles: Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position. Role and Responsibility;
- Unit-II Budgetary Control:** Managerial Control Process; Benefits; Limitations; Installation of the System; Classification of the Budgets; Preparation of different types of Budgets. Performance and Zero-Base-Budgeting.
Standard Costing and Variance Analysis; Types of Standards. Standard Costing and Estimated Costing : Advantages; Limitations; Setting of standards; Analysis of different types of material, labour, overhead variances and Sales Variances.
- Unit-III Marginal Costing and Break even analysis :** Marginal Cost; Marginal Costing and Differential Costing, Marginal Costing and Absorption Costing; Contribution Analysis; Cost – Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; and Marginal Costing. Applications of BE regarding sales-Mix, Product Lines.
- Unit-IV Decisions Involving Alternative Choices:** Cost Concepts Associated with Decision making; Evaluation Process; Specific Management Decisions – Make or buy; Expand or buy; Expand or Contract; Change vs. Status Quo; Retain or Replace; Explaining New Markets; Optimum Product Mix; Adding and Dropping a Product.

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Responsibility Accounting: Concept and approaches to responsibility accounting; Responsibility centres and their types; Steps involved in responsibility accounting.

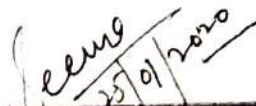
Suggested Readings: (latest editions shall be followed):-

1. J. K. Aggarwal, R. K. Aggarwal, M. L. Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R. Kishore – Advance Management Accounting – Taxman allied Services Pvt. Ltd.
3. M.Y. Khan, P. K. Jain – Management Account – Tata McGraw Hill.
4. Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5. S. N. Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
6. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House.



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MCM-2109

M.Com. - I Semester
Quantitative Techniques for Managerial Decisions

Total Credits: 5

L	T	P
4	1	0

Max Marks 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Calculator and statistical tables is allowed.

Course Objectives: The objective of this course is to make the students learn about the application of statistical tools and techniques for decision- making.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

- Unit - I.** Quantitative Techniques: An introduction to quantitative techniques, classification of quantitative techniques, role / uses of quantitative techniques in business and industry, their functions, their scope and limitations of quantitative techniques.
Hypotheses Testing: Types of hypotheses, level of significance, type I and type II errors, one- tailed and two tailed test, power of test, critical value.
- Unit - II** Large Sample tests: Test of significance for attributes (proportion) for difference in mean of two independent means and correlation,
Small Sample tests: Assumptions and applications- t test, z-test, F-test.
- Unit - III** ANOVA: One way and two Way; Non-Parametric Tests: Sign-Test, Sign test for paired observations, Wilcoxon signed – rank tests, Wald – Wolfowitz –Witz test, Kruskal Wallis – Test and The Mann Whitney U-Test.
- Unit - IV** Chi-Square Test: Assumptions, Application, Goodness of Fit, Independent of attributes as parametric test, test of homogeneity, Additive Property.
Association of Attributes: Criterion of Independence, Consistency of data (two and three attributes).

Suggested Readings: (latest editions shall be followed):-

1. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
2. Chou-Ya-Lun: Statistical analysis, Holt, Rinchard and winslon.
3. Hooda, R. P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
4. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
5. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jersey, India.

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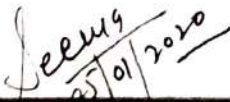
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6. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, Thompson Business Press.
8. T. N. Srivastava and Shelja Rego. Statistics for Management, Tata McGraw Hill, Delhi.
9. G. C. Beri. Business Statistics, Tata McGraw-Hill.
10. Sharma, J. K., Business Statistics, Pearson Education, Delhi.



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MCM-2111

M.Com. - I Semester
Research Methodology

Total Credits: 5

L	T	P
4	1	0

Max Marks - 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit, All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The main purpose of this paper is to understand the process of research, concepts of sampling and tools for data collection and analysis and process of documentation and research report writing.

Course Inputs

- Unit - I** Introduction- Scope and Application of Research, concepts and tools for business research, Research process, Research Design: exploratory research, descriptive research, diagnostic research, action research and experimental research. Case study.
- Unit - II** Collection of data: primary and secondary data; sources of secondary data: methods of collecting primary data – observation, experimentation, simulation, interviewing, mail survey, projective techniques, Socio-metric, focus group discussion and content analysis. Tools for data collection—schedule and questionnaire; measurement scales: pilot study and pre-testing questionnaire.
- Unit - III** Sampling Fundamentals: Sample size determination, Sampling frame, Sampling design, Sampling techniques, Sampling and Non sampling errors, Law of large number and Centre limit theorem, Qualities of a good sampling design.
Field Work: Nature of field work; field administration; Editing, classification and codification of data.
- Unit - IV** Report writing: Types of reports; Planning report writing; research report format: documentation footnotes and bibliography; writing the report and typing the report

Suggested Readings: (latest editions shall be followed):-

1. Montgomery, Douglas C., 5/e, Design and Analysis of Experiments, (Wiley India).
2. Montgomery, Douglas C. & Runger, George C., 3/e, Applied Statistics & Probability for Engineers (Wiley India).
3. Kothari C. K., 2/e, Research Methodology- Methods and Techniques (New Age International, New Delhi).

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4. Krishnaswamy, K. N., Sivakumar, Appa Iyer and Mathiranjana M., Management Research Methodology; Integration of Principles, Methods and Techniques (Pearson Education, New Delhi).

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w.e.f. 2020-21

MCM-2102

M.Com. - II Semester
Organisational Behaviour

Total Credits: 5

L T P
4 1 0

Max Marks - 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The objective of this subject is to enhance the knowledge of students regarding the behaviour and challenges of personnel in organizational setup so that they are prepared to handle the real life organizational problems.


Course Inputs:

- Unit - I** Organisational Behavior: Concept and significance; Relationship between management and Organisational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
- Unit - II** Group Dynamics and Team Development: Group dynamics- definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centred approach to team development.
- Unit - III** Organisational Conflict: Dynamics and management; sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organisational conflicts; Resolution of conflict.
- Unit - IV** Organisational Development: Concept; Need for change, resistance to change; resistance to change; Theories of planned change; organisational diagnosis; OD intervention.

Suggested Readings: (latest editions shall be followed):-

1. Griffin, Ricky W; ;Organisational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman;
3. Organizational Behavior, south western college Publishing, Ohio.
4. Utilising Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Michael T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.
6. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York
7. Newstrom, John W. and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.

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MCM-2104

M.Com. - II Semester
Financial Management

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Calculator and Statistical table is allowed.

Course Objective: The objective of this subject is to enhance the knowledge of students regarding the financial decisions of managers in organizational setup so that they are prepared to handle the real financial problems of a firm.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

- Unit - I** Finance: Meaning, Sources of short-term and long-term finance. Organization of the Finance Function. Meaning of Financial Management, Functions of Financial Management: Objectives of the Firm-Profit Maximization and Wealth maximization. Capital Structure: Meaning of optimum capital structure, factors affecting the capital structure decision and Theories of capital structure.
- Unit - II** Cost of Capital: Meaning, Components, Factors Affecting Cost of Capital, Importance, Estimation of WACC, CAPM Model. Leverage: Meaning, utility, Types of Leverage: Operating and financial, Combined Leverage. Dividend Policy: Meaning, factors affecting, types of dividend policies, Relevance and Irrelevance approaches to Dividend Policy
- Unit - III** Capital Budgeting: Meaning, importance, rationale of Capital Budgeting, nature of investment Decision, the Administrative frame work, Methods of appraisal based on discounted cash flow: NPV, IRR, PI (their comparison and application). Capital rationing, Inflation and Capital budgeting; Decision tree Analysis. Working capital management: Concept of working capital; need and importance of working capital, factors influencing planning of working capital, computation of working capital. Working Capital & banking policy (Tandon, Chore, Marathe committee reports.)
- Unit - IV** Cash Management System: Introduction, motives for holding cash and marketable securities; factors determining the cash balance, managing the cash flow; Types of collection systems, Investment of surplus cash in various types of marketable securities. Receivable management: introduction, objectives, costs, benefits, credit policies.

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evaluation of the credit applicant, credit terms, collections from accounts receivable.
Inventory management: introduction, nature of inventories, need of holding inventories,
objectives, inventory management techniques, Inventory management process.
Inventory Control systems.

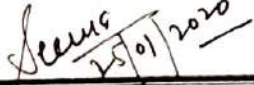
Suggested Readings: (latest editions shall be followed):-

1. M.Y. Khan and P. K. Jain, 'Financial Management'
2. I. M. Pandey, 'Financial Management Theory and Practice'
3. Parsana Chandra, 'Financial Management Theory and Practice'.
4. Van Horse, James C, 'Financial Management and Policy
5. Henning, C. N., W. Piggot and W. H. Scott. Financial Management, McGraw Hill (Intl. Edition).
6. Shapppro. Alan C., Financial Management, Prentice Hall of India, New Delhi.
7. Sharan, V., Financial Management, Prentice Hall of India, New Delhi.
8. Bhalla, V. K., Financial Management, Text & Cases, Anmol Publications, New Delhi.



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MCM-2106

M.Com. - II Semester
Statistical Analysis for Business

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the analysis of financial statements.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

- Unit - I** Probability and Probability Distributions: Probability Theory; Concept of probability; Different approaches to probability; conditional probability; application of Addition and Multiplication Laws; Baye's Theorem and Inverse probability and Mathematical expectation.
Probability Distribution: Concept, types. Discrete Probability Distributions: Binomial Distribution, Poisson Distribution- their assumptions, characteristics and application in decision making.
- Unit - II** Continuous Probability Distribution: Normal Distribution, characteristics, assumptions and their applications to business.
Linear Programming and Network Analysis. Linear Programming: Uses, applications, data requirement and limitations. Simplex Method only.
- Unit - III** Correlation and Regression: Meaning, significance, types of Correlation, Partial correlation, Multiple correlation
Multiple Regression: Meaning, Importance and Application (Up to Three Variables)
- Unit - IV** Time series: Components, models, trend analysis including second degree parabola and exponential formula measurement and of seasonal cyclical and irregular variations, shifting the trend origin.

Suggested Readings: (latest editions shall be followed):-

1. Levin, Richard and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.
2. Chou-Ya-Lun: Statistical analysis, Holt, Rinchar and winslon.
3. Hooda, R. P: Statistics for Business and Economics, Macmillan India Ltd. New Delhi.
4. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.

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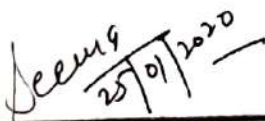
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5. Hien, L. W., Quantitative approach to Managerial decisions, Prentice Hall, New Jersey, India, Delhi.
6. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins.
7. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, Thompson Business Press.
8. T. N. Srivastava and Shelja Rego, Statistics for Management, Tata McGraw Hill, Delhi, 2008.
9. Mark L. Berenson and David M. Levine, Basic Business Statistics: Concepts and application, Prentice-hall of India.
10. G. C. Beri, Business Statistics, Tata McGraw-Hill, 2012.
11. Sharma, J. K., Business Statistics, Pearson Education, Delhi.


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MCM-2108

M.Com. - II Semester
Auditing

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the Auditing.

Course Inputs:

Unit – I Auditing: Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II Audit Procedure: Routine checking and test checking, vouching, verification & valuation of assets & liabilities.

Unit – III Company Auditor: Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Liabilities of Statutory Auditors under the Companies Act, 2013.
Audit Report: Meaning, objectives, contents and types.

Unit – IV Investigation: Meaning, Nature and objectives.
Special Areas of Audit: Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

Suggested Readings: (latest editions shall be followed):-

1. Gower L.C.B; Principles of modern Company Law. Stevens & Sons London, 2000.
2. Ramaiya A., Guide to the Companies Act; Wadhwa & Co. Nagpur, 2000.
3. Singh Avtar, Company Law, Eastern Book Co., Lucknow, 2000.
4. Kuchal M.C., Modern India Company Law: Shri Mahavir Books, Noida, 2000.
5. Kapoor N.D, company Law- Incorporating the provisions of the Companies.
6. Gupta Kamal, Contemporary Auditing, Tata McGraw-Hill, New Delhi.
7. Tandon B.N. Principles of Auditing, S. Chand and Co., New Delhi

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MCM-2110

M.Com. - II Semester
Marketing Management

Total Credits: 5

L T P
4 1 0

Max Marks - 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The objective of this course is to make the students learn about the marketing concepts and importance of marketing and its strategies in today's competitive environment.

Course Inputs:

- Unit-1** Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing. Integrated Marketing. Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies.
- Unit-2** Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process. Creating Customer Value. Satisfaction and Loyalty.
Product: concept, planning and development; Meaning of Branding and trademark; Product life cycle.
- Unit-3** Pricing & Distribution channel: Pricing: meaning, importance, factors affecting product pricing Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.
Analysing Business Markets: Organizational Buying, Participants in Business Buying Process, Purchasing and Procurement Process, Stages in Business Buying Process. Managing Business-to-Business Customer Relationship.
- Unit-4** Crafting the Brand Positioning: Developing and Communicating a Positioning Strategy. Differentiation Strategies
Creating Brand Equity: Meaning of Brand Equity, Brand Equity Models. Building Brand Equity. Measuring Brand Equity. Managing Brand Equity, Devising a Branding Strategy, Customer Equity.

Suggested Readings: (latest editions shall be followed):-

1. Kotler Philip, *Marketing Management*, Prentice Hall of India, New Delhi.
2. Pride William M and Ferrel O. C. *Marketing* Houghton-Mifflin Boston
3. Stanton W.J., Etzel Michael J. and Walker Bruce J., *Fundamentals of Marketing* McGraw-Hill, New York.

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MCM-2112

M.Com. - II Semester
Human Resource Management

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The purpose of the course is to provide a sound information and knowledge of broad framework of Human Resource Management.

Course Inputs:

- Unit-I** Human Resource Management- An Introduction, Nature, Features, Scope, Objectives and importance of Human Resource Management; Functions of Human Resource Management- Managerial and Operative functions; Qualification and Qualities of Human Resource Manager in an Organisation; Evolution and growth of Human Resource Management in India, Recent Techniques in Human Resource Management (HRM).
- Unit-II** Workers Participation in management (W.P.M): Concept, Need, Objectives and Forms of W.P.M ; Prerequisites of effective participation, Evaluation of the scheme of W.P.M., Essential features, Functions and progress of Joint Management Councils in India, Causes of failure of Joint Management Councils.
- Unit-III** Trade Unions: Concept, Need, Functions and Objectives of Trade Unions, Origin, Growth and development of Trade Unions in India, Difficulties and Principal drawbacks of Trade Unions movement in India.
Collective Bargaining: Concept, nature, Scope and functions of Collective Bargaining in India, Essentials for the success of collective Bargaining in India.
- Unit-IV** Employee Morale: Concept, Nature and significance of morale, Determinants of morale and measurement of morale.
Productivity: Concept and significance of productivity, Measurement of Productivity, Factors influencing Industrial productivity, measures to improve productivity and relationship between morale and productivity.

Suggested Readings: (latest editions shall be followed):-

1. Rao, P.Subba, Essentials of Human Resource Management, Himalaya Publishing House, Bombay.
2. Robins A. David, Human Resource Management, Prentice Hall of India, New Delhi.
3. Flippo, Edwin B, Pirnciples of Personnel Management; McGraw Hill Book Co. New York. Ganguli, H.C.

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4. Yoder, Dale, Personnel Management and Industrial Relations, Prentice Hall of India, New Delhi.
5. Bowley, AM Handbook of Salary and Wage System, Grover press, Essex.
6. Tracy, W. R. Designing, Training and Development Systems, American Management Association, New York.
7. Yoder, D. Maheman, H. G. Turnbule J. G. and Stone, C. Handbook of Personnel Management and Industrial Relations McGraw Hill Book Co, New York.
8. Memoria, C. B. Personnel Management, Himalaya Publishing House, Bombay.

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MCM-2201

M.Com. III Semester
Data Analysis with Statistical Softwares

Total Credits: 5

L	T	P
4	0	2

Max Marks = 100

External (P) Marks 80 and Internal Marks 20

Instructions: Practical shall be conducted by one external examiner and one internal faculty member.

Course Objectives: The objectives of this course include developing an appreciation of different tools available in MS Excel and SPSS and build up the experience of analytical techniques with the help of computer.

Course Inputs:

Unit – I Introduction to Excel: Excel Interface

Introduction to SPSS: SPSS Interface, Data Entry in SPSS

Data Cleaning (Improper code, Illogical errors, Missing Values and Outliers

Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel and SPSS. Mean, Median, mode, range, Standard deviation, Skewness, kurtosis.

Unit – II **Testing of Hypothesis with the help of MS Excel;** Hypothesis testing –Procedure for hypothesis testing for mean, proportion and variance for large sample, t-test, z-test and F-test, Analysis of Variance: – one way classification and two way classifications.

Testing of Hypothesis with the help of SPSS: t-test, Analysis of Variance: – one way classification and two way classifications.

Unit – III **Chi-square test:** With the help of MS-Excel and SPSS

Non-Parametric test with the help of SPSS: Wilcoxon signed rank tests, Wald Wolfowitz test, Kruskal Wallis Test and The Mann Whitney U Test.

Unit –IV **Correlation and Regression analysis with the help of MS Excel and SPSS:** Coefficient of Correlation, Regression equation, Interpretation of correlation and regression results.

Suggested Readings: (latest editions shall be followed):-

1. Levin, Richard I and David S Rubin: Statistics for Management, Prentice Hall of India, Delhi
2. Dr. Asha chawla and Dr. Seema Malik: Statistical analysis with MS Excel, Arya Publishing Company.
3. Lawrence B. Morse: Statistics for Business & Economics, Harper Collins.
4. Hien, L.W: Quantitative approach to Managerial decisions, Prentice Hall, New Jersey, India

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MCM-2203

M.Com. - III Semester
Contemporary Issues in Commerce

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The objective of the course is to help the students develop an understanding about the latest issues of commerce.

Course Inputs:

Unit-I Corporate Social Responsibility: Business and Society, Concept of Corporate Social responsibility, Rationale, Dimensions and Areas of Corporate Social Responsibility. Corporate Social Responsibility and Corporate Social Performance. Corporate Social Responsibility Practices by Indian Corporates. Corporate Governance: Meaning, Significance, Clause 49 listing agreement, Corporate Governance Practices in India

Unit-II Foreign Direct Investment, Role and Impact of FDI on Developing Countries, FDI in Retail Sector, Balance of Payments: Concepts and Components with Special Reference to India. Marketing Concepts. Marketing in the Present Millennium - Challenges and Issues.

Unit-III Customer Relationship management, Customer Loyalty Measurement, Service Marketing, Service Quality – Meaning, Measuring Service Quality, Service Quality Models; SERVQUAL, SERVPERF, Gap Model of Service Quality. Social Accounting- Meaning, objectives & scope. Human Resource Accounting: Meaning, objectives & importance, Methods and approaches. HRA in India.

Unit-IV Rural Marketing; Importance of Rural markets, Strategies for Rural Marketing, Challenges/Problems of Rural Marketing. Green Marketing; Concepts, Importance of Green Marketing. Business Ethics: Concepts, need & Importance. GST: Introduction, Structure of GST (SGST, CGST, UTGST & IGST). GST Council, GST Network, State Compensation Mechanism, Registration.

Suggested Readings: (latest editions shall be followed):-

- 1) V. Balachandran and V. Chandrasekaran, "Corporate Social Responsibility", PHI Learning Private Limited, New Delhi, 2009.
- 2) Clare Roberts, Pauline Weetman, Paul Gordon, "International Corporate Reporting: a Comparative Approach".

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- 3) Samuel A. DiPiazza, Robert G. Eccles, "Building Public Trust: the Future of Corporate Reporting".
- 4) Philip Kotler, Kelvin L.Keller, Abraham Koshi and Mithileshwar Jha. "Marketing Management: A South Asian Perspective", 13th Edition. Person Education.
- 5) David L. Kurtz and Louis E. Boone, "Principle of Marketing", 12th Edition, Cengage.

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MCM-2205

M.Com. - III Semester
Accounting Theory

Total Credits: 5

L T P

4 1 0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The course aims at acquainting the students with a coherent set of logical principles and a general frame of reference for evaluation and development of sound accounting practices.

Course Inputs:

- Unit-I** Accounting Theory: Nature and Scope. Accounting methodology. Different approaches to theory construction. Conceptual framework of financial accounting and reporting. Issues in accounting standard setting.
Accounting Standards: Meaning, Objectives, Benefits, Scope; Stages and Process of Standards settings in India, Accounting Standards issued by ICAI, Compliance and Applicability of Accounting Standards in India, The Companies (Indian Accounting Standards) Rules, 2015. Income concepts for financial reporting.
- Unit-II** International Financial Reporting Standards: Meaning, History, Objectives. Scope: Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; IASB: History, Objectives, Scope; FASB: History and its Pronouncements. Measurement and reporting of revenues, expenses, gains and losses. Depreciation policy. Valuation of asset and liabilities. Revaluation of fixed assets and income measurement. Adjustments for changing prices and financial reporting.
- Unit-III** Inflation Accounting: meaning, importance and practical problems. Merger and Acquisitions: Meaning, motives and benefits. Valuation under merger and acquisitions. SEBI guidelines for takeovers.
- Unit-IV** Corporate Reporting: Objectives, disclosure requirements, periodic and segment reporting. Harmonization of corporate reports. Recent developments in financial accounting and reporting.

Suggested Readings: (latest editions shall be followed):-

1. Anthony R. N., D. F. Hawkins and K. A. Merchant, Accounting: Text and Cases, McGraw Hill.
2. Richard G. Schroeder, Myrtle W. Clark and Jack M. Cathey, Financial Accounting Theory and Analysis, Text Readings and Cases, John Wiley and Sons.
3. Ahmed Riahi Belkaoui, Accounting Theory, Quorm Books.
4. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House.
5. J.S. Porwal, Accounting Theory, TMH.

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MCM-2207

M.Com. - III Semester
Security Analysis and Portfolio Management

Total Credits: 5

L T P
4 1 0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The objective of the course is to establish a conceptual frame work for the study of security analysis and portfolio management. This course will provide the student the ability to understand and utilise the skill of optimising returns. The focus at different places is to build models and discuss their validity and application to practical situations.

Course Inputs:

- Unit-I** Nature, process and scope of financial assets investment decisions; Structure of Indian Securities market-An overview; Sources of Financial Information. Securities Analysis: Two-parameters frame work; understanding of return and risk of a security: types of return and risk; sources of risk.
- Unit-II** Analysis of Fixed Income Securities: Bond fundamentals; valuation of bonds; analysis of risk in bonds-duration and convexity; bond portfolio management strategies-passive, semi-active and active along with immunization strategies. Certificate of Deposits, Debentures. Analysis of Variable Income Securities (Equity): Approaches to security (equity) analysis-Fundamental Analysis along with valuation models of equity and Technical Analysis. Efficient-market hypothesis.
- Unit-III** Portfolio Theories and Management: Traditional and Modern Portfolio Theories; Single and multi-index models. Markowitz Model; Sharpe's Single Index Model; Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model (APT): performance evaluation of portfolios; problems associated with revision of portfolio. Active and Passive portfolio management.
- Unit-IV** Financial Derivatives: Futures, Options, Portfolios of futures and options synthetics. Exotics and Financially engineered products. Case Studies in security analysis, portfolio construction and performance evaluation are required to be discussed.

Suggested Readings: (latest editions shall be followed):-

1. Fischer, Donald E. and Ronald, J. Jordan, "Security Analysis and Portfolio Management", Prentice Hall of India.
2. Frank, K. Reilly, and Keith, C. Brown, "Investment Analysis and Portfolio Management", Thomson.

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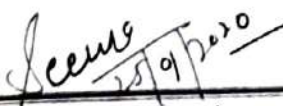
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3. Sharpe William F. and Bailey Jeffery V, Alexander Gordon J, " Investments", Latest Edition, Prentice Hall of India.
4. Hull J. C, Options, "Futures and Other Derivatives", Latest Edition Prentice Hall.


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MCM-2209

M.Com. - III Semester
Entrepreneurship Development

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: This course aims to acquaint the students with challenges of starting new ventures and enable them to investigate, understand and internalize the process of setting up a business.

Course Inputs:

- Unit - I** Entrepreneurship: Definition, Concept, Growth and role. The Entrepreneur: Types, characteristics, theories of Entrepreneurial class, Urges and importance of Entrepreneurship Stimulates; Seed-Beds of Entrepreneurship, Influencing Factors: Problems (Operational and Non-Operational) and Obstacles. Entrepreneurial Management. Role of socio-economic environment.
- Unit - II** Theories of Entrepreneurship, Schumpeter's Ducker's and Walker's views on Entrepreneur; evolution of Entrepreneurs in India; Business-skills, Inventory in Entrepreneurs; Information as a strategic catalyst of Entrepreneurial Development; Managers and entrepreneurs; Similarities, Creation of Dream for Entrepreneurs.
- Unit - III** Skills for a New Class of Entrepreneurs; The Ideal Entrepreneurs: The Entrepreneurship Audit; Identification of opportunities by an Entrepreneur; The steps to identify the project/ventures; Process of converting business opportunities into reality. Feasibility Report and analysis; Process of setting up a small scale industry/unit.
- Unit - IV** Promotion of a venture, External Environment Analysis; Economic, Social, Technological and competition; Legal Framework for establishing and fund raising Venture Capital: Sources and Documents required.

Suggested Readings: (latest editions shall be followed):-

1. Tandon, B.C. Environment and Entrepreneur, Chugh Publication, Allahabad.
2. Siner A David : Entrepreneurial Megahuks: John wiley and Sons, New York.
3. Srivastava S.B. : A practical Guide to Industrial Entrepreneurial, Sultan Chand and Sons, New Delhi.
4. Parsana Chandra: Project preparation n. Appraisal. Implementation; Tata McGraw Hill, New Delhi.
5. Pandey, I.M. Venture Capital-The Indian Experience, Prentice Hall of India.
6. Hart : Entrepreneurship-New Venture Creation; Prentice Hall of India.

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MCM-2211

M.Com. - III Semester
Advertising and Sales Management

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The aim of this course is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing effective advertising programme and giving knowledge about the sales management.

Course Inputs:

- Unit-I** Advertising: Concept, Types, Forms and Importance. Role of advertising in the Marketing Process: Legal Ethical and Social Aspects of Advertising; Theory of Cognitive Dissonance and Cues for Advertising Strategies; Concept of STP & advertising, Advertising and Consumer Behaviour; Advertising Planning and Objective Setting; DAGMAR Approach. Determination of Target Audience.
- Unit-II** Advertising Programme- Message, Headlines, Copy, Logo, Illustration, Appeal. Layout; Campaign Planning. Role of Creativity in Advertising, Views of advertising authorities on copy-writing; Media Planning, Media Mix; Budgeting; Measurement of Advertising Effectiveness; Advertising Agency-types, functions, selection criteria, organizational structure, compensation and appraisal, Client-agency and media agency relationships; History and current scenario of advertising agencies in India.
- Unit-III** Personal selling: Meaning; objectives; theories of selling; personal selling process: size of sales force; social and ethical responsibilities in sales management; compensation and motivation of sales force. Dealing with Competition: Competitive Forces, Identifying Competitors, Analyzing Competitors, Competitive Strategies, Balancing Customer and Competitor Orientations.
- Unit-IV** Sales meetings; sales contests; sales quotas; sales territories; evaluating and controlling the sales personnel; analysis of sales, costs and profitability.

Suggested Readings: (latest editions shall be followed):-

1. Belch, George E and Belch, Michael A. Introduction to Advertising and Promotion. Chicago; Irwin.
2. Arens and Bovee, Contemporary Advertising, Irwin,
3. Sandage and Fryberger, Advertising, AITBS, Delhi,

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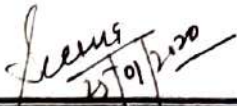
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4. Batra, Rajeev, Myers, Johan G. and Aaker, David A. Advertising Management. New Delhi, Prentice Hall of India.
5. O' Guinn, Advertising & Integrated Brand Production; Vikas Publishing House, New Delhi.
6. Wells, William, Burnett, John & Moriarty Sandra, PIII.



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MCM-2202

M.Com. - IV Semester
Corporate Tax Planning

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Calculator is allowed.

Course Objectives:

The aim of this course is to familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of Corporate planning with a view to derive maximum possible tax benefits admissible under the law.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Course Inputs:

- Unit-I** Meaning of tax planning and management, tax evasion and tax avoidance; Nature and scope of tax planning and management in the corporate sector; Justification of corporate tax planning and management. Computation of corporate tax: Carry forward and set off of losses in the case of certain companies under Sec. 79 of Income-tax Act, 1961; Computation of taxable income of companies; Computation of the amount of corporate tax liability; Minimum Alternate Tax; Tax on distributed profits of domestic companies; Tax on income distributed to unit holders.
- Unit-II** Implications of Tax concessions and incentives for corporate decisions in respect of setting up a new business, location of business and nature of business. Tax planning with reference to financial management decisions: Capital structure decisions: Dividend Policy; Bonus Share; Investments and Capital Gains.
- Unit - III** Tax planning with reference to managerial decisions: Owning or leasing of an asset; purchasing of assets by installment system or Hire System; Purchasing of an asset out of own funds or out of borrowed capital; manufacturing or buying; Repairing, replacing, renewing or renovating an asset; Sale of assets used for scientific research; Shutting down or continuing operations.
- Unit - IV** Tax Planning in respect of amalgamation or de-merger of companies or Slump sale or conversion of a firm into a company. Foreign collaborations and incidence of taxation on domestic companies ; provisions for relief in respect of double taxation; important Double Taxation Avoidance Agreements with different countries like USA, UK, Germany, France, etc.

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Suggested Readings: (latest editions shall be followed):-

1. E.A. Srinivas, Corporate Tax Planning, Tata McGraw Hill.
2. Vinod K. Singhania, Taxmann's Direct Taxes Planning and Management.
3. V.S. Sundaram, Commentaries on the Law of Income- Tax in India, Law Publishers, Allahabad.
4. A.C. Sampath Iyengar, Law of Income Tax, Bharat Publishing House, Allahabad.
5. Taxman, The Tax and Corporate Law Weekly.
6. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakasha.

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MCM-2204

M.Com. – IV Semester
Strategic Management

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives:

The objective of the course is to help the students develop an understanding of the basic inputs in making and implementing corporate strategic decisions and also familiarize them with the issues and practices involved.

Course Inputs:

Unit-I

Introduction: Concept and Role of Corporate Strategy. Evolution of Strategic Management, Levels of Strategy. Basic Model of Strategic Management. Approaches to Strategic Decision Making. Schools of thoughts of strategy formulation. Strategic Role of Board of Directors and Top Management. Strategic implications of social and ethical issues.

Establishment of Strategic Intent: Hierarchy of Strategic Intent vision. Mission Statements – Process of envisioning, Formulation and Communication of Mission Statements; Setting of Goals and Objectives; Identification of Key Success Factors.

Unit-II

Environment and Organisational Appraisal: Concept of Environment and its components, Environmental Scanning and Appraisal; Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Strategic Advantage – Resource Audit; Value Chain Analysis; Core Competences: SWOT Analysis. Analysis of Stakeholders' Expectations – Corporate Mission, Vision, Objectives and Goals.

Strategy Formulation: Corporate level Strategies; Grand Strategies, Stability Strategies, Expansion Strategies, Retrenchment Strategies, Combination Strategies, Corporate Restructuring; Business level Strategies and Tactics

Unit-III

Strategic Analysis and Choice: The Process of Strategic Choice, Corporate Level Strategic Analysis, Business Level Strategic Analysis, Subjective Factors in Strategic Choice, Contingency Strategy, Strategic Plan.

Strategy Implementation: Inter relationship between formulation and Implementation, Aspects of Strategic Implementation, Project Implementation, Procedural Implementation, Resource Allocation; Strategy and Structures: Structural Considerations, Structures for Strategies; Organisational Design and Change.

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Unit-IV

Behavioural Implementation: Leadership Implementation, Corporate Culture, Corporate Politics and Use of Power, Personal values and Business Ethics. **Functional Implementation:** Functional Strategies, Functional Plans and Policies, Marketing Plans and Policies, Financial Plans and Policies, Personnel Plans and Policies, Operations Plans and Policies.

Strategic Evaluation and Control: Overview of Strategic Evaluation and Control, Techniques of Strategic Evaluation and Control.

Suggested Readings: (latest editions shall be followed):-

1. Bhattachary, S. K. and N. Venkataramin: Managing Business Enterprises: Strategies, Structures and Systems, Vikas Publishing House, New Delhi.
2. Budhiraja, S. B. and M. B. Athreya: Cases in Strategic Management, Tata McGraw Hill, New Delhi.
3. Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massachusetts, U.S.A.
4. Hitt M. A. et. al., Strategic Management, South Western, 2009.
5. Ansoff: H. Igor, R. P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley, 1976.

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MCM-2206

M.Com. - IV Semester
Financial Statement Analysis

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The purpose of this course is to develop an understanding of the underlying concepts, strategies and issues involved in the analysis of financial statements.

Course Inputs:

Unit - I Financial Analysis- Types and methods of analysis, Tools of Financial analysis, Financial Statement Analysis- meaning, purpose, scope and coverage. Types of Financial statements, Qualitative characteristics of financial statement. Limitations of Financial statements.

Unit - II Demand for financial information: Parties demanding financial statement information, conflicts among parties, factors affecting demand for financial statement information, Analysis of Balance Sheet and Income Statement: Comparative Analysis of Balance Sheet and Income Statement, Analysis of Change in Income, Distress Analysis.

Unit - III Financial statement analysis- Ratio analysis, Funds flow Analysis, Shareholder Equity Analysis. Analysis of Cash Flow: Quality and Earning of Cash, Cash Budgets. Profitability Analysis: DuPont Analysis, Analysis of Growth and Sustainable Earning.

Unit - IV Performa Financial statements of corporate entities, Significance of notes to financial statements and accounting policies. Other financial reports: Auditor's report, Director's report and corporate governance report.

Suggested Readings: (latest editions shall be followed):-

1. R. Kishore, Advance Management Accounting – Taxman allied Services Pvt. Ltd.
2. M.Y. Khan, P.K. Jain, Management Account – Tata McGraw Hill.
3. M.Y. Khan and P.K. Jain 'Financial Management'
4. I.M. Pandey, 'Financial Management Theory and Practice'
5. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House.
6. L.S. Porwal, Accounting Theory, TMH.

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MCM-2208

M.Com. - IV Semester
Business Laws

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Course Objectives: The aim of this course is to acquaint the students with theoretical and legal framework related to business and get equipped with business law criticalities to run a legal business or give legal advice related to business.

Course Inputs:

- Unit-I** **Indian Contract Act 1872:** Contract - meaning, characteristics and kinds, essentials of valid contract - offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- Unit-II** **Void agreements;** Discharge of contract- Modes of discharge and its remedies. Contingent contracts; Quasi - contracts. Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency.
- Unit-III** **Indian Sale of Goods Act 1932:** Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller - meaning and rights of an unpaid seller against the goods and the buyer.
The Negotiable Instruments Act: nature and types; negotiation and assignment: holder - in due course, dishonour and discharge of a negotiable instrument. arbitration
- Unit-IV** **Goods and Service Tax:** Meaning, Importance, Levy and Collection of Central/State Goods and Services Tax, Composition Levy, Taxable person, Power to grant exemption from tax, Remission of tax on supplies found deficient in quantity.
RTI Act 2005: Purpose, Right to Information and Obligation of Public Authorities. Exemption from disclosure of information.

Suggested Readings: (latest editions shall be followed):-

1. Kuchhal, M. C. and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House.

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Dissertation* [MCM-2210]

Total Credits: 5

Max Marks: 100

Students have to complete a Research Project during their M.com course. The topic of which will be assigned by the concerned teacher designated by the Chairperson/ In Charge, Department of Commerce in the beginning of third semester. The student will be required to complete the Dissertation and submit the report one month before the commencement of the fourth semester examinations. Along with it they are required to make a presentation before a committee duly constituted by the Chairperson, Department of Commerce consisting of two teachers of the concerned area and the research supervisor. The dissertation will be accepted for submission and evaluation when at least one research paper out of the project work has been published or accepted in a research journal, or presented in any National Conference/ Seminar. If a student fails to do so, then she has to give the presentation of the dissertation before a board constituted by the Chairperson of the Department. The dissertation shall be evaluated by two examiners including the supervisor and one external expert appointed by the Chairperson of the Department, through viva voce.

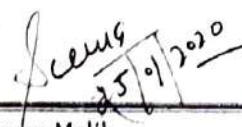
Last Date of Dissertation Submission: 31st March.

Condition: Minimum qualifying marks in M.Com 1st semester should be 60%.



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MCM-2212

M.Com. - IV Semester
Principles of Banking and Insurance

Total Credits: 5

L	T	P
4	1	0

Max Marks = 100

External Marks 80 and Internal Marks 20

Instructions for Paper Setter/Examiner: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 10 marks each.

Course Objectives:

To acquaint the students with the fundamentals of banking and insurance. Further, to develop the capability of students for knowing banking and insurance concepts & operations.

Course Inputs:

Unit-I Introduction to Indian Banking: Evolution, Concept, Nature and Functions of banking. Structure and Genesis of the Indian Banking Industry.

RBI: The Regulating Authority of Indian Banking; Commercial Banks: Meaning, functions, management and investment policies of commercial banks; Present structure; E-banking and e-trading, recent developments in commercial banking. Development Banks: Concept, objectives, and functions of development banks: Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI NABARD; State Development Banks, State Financial Corporations.

Unit-II Reforms in the Banking Sector, Techniques and Tools of Risk management in Indian Banks, New Forms of Operations in Indian Banks, Assets and Liabilities Management, Non-Performing Assets (NPAs), Basel III: Implications for Indian Banking, Loans and Advances, Treasury and Funds Management in Indian Banking. Banker Customer Relationship, Emerging issues in Banking.

Unit-III Introduction to Insurance: Meaning & Definition of insurance type. Evolution and Importance of Life & general Insurance. Role of Life Insurance & general Insurance in Pre & Post independents period – Government approach towards Insurance sector

Unit-IV General Insurance: Meaning, types, need, Scope, Principles, Functions of general Insurance. Organisation & Administration of general insurance in India. Life Insurance Meaning: Need & Principles of life insurance. Type of major policies. Working of life Insurance Corporation, Career options in insurance Business.

Suggested Readings: (latest editions shall be followed):-

1. Kohn, Meir, 'Financial Institutions and Markets', Oxford University Press.
2. Madura, Jeff, 'Financial Markets and Institutions', South Western Cengage Learning, Latest Edition.
3. Mishkin, Fredrick S. and Stanley G. Eakins. Pearson Education Ltd.
4. Khan, M.Y.: Indian Financial system, Tata McGraw Hill, Delhi.

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5. Insurance- Principles & Practices of Insurance – G. S. Pande.
6. Insurance- Principles & Practices- M. N. Mishra.
7. Insurance- Principles & Practices - C. Gopal krishna

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B. P. S. MAHILA VISHWAVIDYALAYA, KHANPUR KALAN, SONIPAT

Department of Commerce

Scheme and Syllabi of B.Com (Pass) Programme

(w.e.f. July, 2020)

B. Com. 1st Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	L		External Marks	Internal Marks	Total Marks
BCP-101	Financial Accounting-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-103	Business Statistics-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-105	Business Economics-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-107	Business Management –I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-109	Business Communication Skills <i>Core Course</i>	4	0	1	5	80	20	100
BCP-111	Basics of Computers <i>Core Course</i>	4	2	0	5	40 (P)	10	50
Total Marks/Hours/Credits		24	2	5	30	440	110	550

B. Com. 2nd Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-102	Financial Accounting-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-104	Business Statistics-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-106	Business Economics-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-108	Business Management-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-110	Business Environment and Indian Economy <i>Core Course</i>	4	0	1	5	80	20	100
BCP-112	Statistical Analysis with MS Excel <i>Core Course</i>	4	2	0	5	40 (P)	10	50
BCP-114	Environmental Studies <i>Core Course</i>	2	-	-	2	40	10	50
Total Marks/Hours/Credits		26	2	5	32	480	120	600

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B. Com. 3rd Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-201	Corporate Accounting-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-203	Quantitative Techniques for Business-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-205	Business Regulatory Framework-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-207	Corporate Law-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-209	Human Resource Management <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group A)	4	0	1	5	80	20	100
Total Marks/Hours/Credits		24	0	6	30	480	120	600
Discipline Specific Elective (DSE) Group- A		BCP-211			Fundamentals of Insurance			
		BCP-213			Polity and Corporate Governance			
		BCP-215			Production Management			
		BCP-217			Computer Applications of Information Technology and Business			

B. Com. 4th Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-202	Corporate Accounting-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-204	Quantitative Techniques for Business-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-206	Business Regulatory Framework-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-208	Corporate Law-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-210	Marketing Management <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group B)	4	0	1	5	80	20	100
Total Marks/Hours/Credits		24	0	6	30	480	120	600
Discipline Specific Elective (DSE) Group- B		BCP-212			Business Ethics			
		BCP-214			Banking and Banking Laws			
		BCP-216			Basics of Retailing			
		BCP-218			Cyber Laws and Cyber Security			

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B. Com. 5th Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-301	Taxation Laws <i>Core Course</i>	4	0	1	5	80	20	100
BCP-303	Cost Accounting-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-305	Financial Management-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group C)	4	0	1	5	80	20	100
BCP	DSE (Any one of Group C)	4	0	1	5	80	20	100
	Open Elective Course	4	0	0	4	80	20	100
Total Marks/Hours/Credits		24	0	5	29	480	120	600
Discipline Specific Elective (DSE) Group- C		BCP-307			Entrepreneurship and Small Scale Business			
		BCP-309			Secretarial Practices			
		BCP-311			Basics of E-commerce			
		BCP-313			Investment Management			

B. Com. 6th Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-302	Cost Accounting-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-304	Financial Management-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-306	Goods and Services Tax <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group D)	4	0	1	5	80	20	100
BCP	DSE (Any one of Group D)	4	0	1	5	80	20	100
	Open Elective Course	4	0	0	4	80	20	100
Total Marks/Hours/Credits		24	0	5	29	480	120	600
Discipline Specific Elective (DSE) Group- D		BCP-308			International Trade			
		BCP-310			International Marketing			
		BCP-312			Consumer Affairs and Customer Care			
		BCP-314			Auditing			

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Financial Accounting –I
BCP-101

Maximum Marks: 100
Theory Marks: 80
Internal Marks: 20

Time: 3Hrs
Total Credits: 5
L-4 T-1 P-0

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit-I

Introduction: Meaning, objectives, process, limitations and basic terms of Accounting; Indian Accounting Standards (IND AS) and IFRS, Accounting cycle, Journalizing, Posting and preparation of trial balance, Classification of error, location of error, Suspense Account, rectification of errors, Effect on profit.

Unit-II

Capital and Revenue Items; Reserves and Provisions; Measurement of Business Income and Revenue recognition, Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – Straight line method and Diminishing balance method, Change of method. Depreciation policy as per Indian Accounting Standard (IND AS-16)

Unit-III

Final Accounts with Adjustments: Manufacturing account, Trading and P & L A/c with adjustment entries. Accounting for Non-Profit Organizations: Preparation of Receipts & Payment Account and Income & Expenditure Account.

Unit-IV

Accounting for Partnership: Admission, Retirement and Dissolution of Partnership Firm. Insolvency of Partners (including Garner v/s Murray Rule).

REFERENCES

1. Gupta R. L. and Radha S. M., Financial Accounting, Sultan Chand and Sons., New Delhi.
2. Monga J. R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
3. Shukla M. C., Grewal T. S. and Gupta S. C.; Advanced Accounts, S. Chand and Company, New Delhi.
4. Maheshwari S. N., Maheshwari, S. K., and Maheshwari S. K; Financial Accounting, Vikas Publishing House Pvt. Ltd, Noida

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w.e.f. 2020-21

- C 5. Goyal B. K and Tiwari H. N.: Financial Accounting, Taxmann Publications (P.) Ltd. New Delhi
6. Goel D. K., Financial Accounting, Arya Publications, New Delhi

NOTE: Latest edition of text books may be used.

Seema
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w.e.f. 2020-21

Business Statistics-I**BCP-103****Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Unit- I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Collection, Classification and Tabulation of Primary and Secondary data. Presentation of data: Diagrammatic and graphical presentation of data- bar, rectangular and circular diagrams; histogram, frequency polygon, ogives, Stem and leaf diagram and Box plots.

Unit- II

Central Tendency and Partition Values: Concept and Measures of Central Tendency- Arithmetic, Geometric, Harmonic and Weighted Average Mean, Median, Mode, Quartiles, Deciles, Percentiles. Measures of Dispersion: Concept and its absolute as well as relative measures- Range, Standard Deviation, Variance and Coefficient of Variance.

Unit- III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them, Sheppard's Corrections for Moments. Concept of symmetrical distribution and Skewness, measures and co-efficient of Skewness, Concept of Kurtosis and its measures.

Unit- IV

Correlation: Concept, Scatter Diagram, Karl Pearson's co-efficient of correlation and its properties, Spearman's Rank Correlation, Concurrent deviation method, Coefficient of Determination, Probable Error. Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression co-efficient and regression lines, Standard Error of Estimate, Co-efficient of determination.

REFERENCES

1. Gupta, S. P., Statistical Methods, S. Chand & Co., New Delhi.
2. Elhance, D. N., Elhance, V. and Aggarwal, B. M., Fundamentals of Statistics, Kitab

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Mahal.

3. Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.
5. Jain, T. R., Business Statistics, VK Global Publication Pvt. Ltd, New Delhi.

NOTE: Latest edition of text books may be used.

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Business Economics- I
BCP-105

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Introduction: Meaning of economy, types of economies, basic problem of Indian Economy, Theory of Consumer Behavior- Concept, total utility and marginal utility, law of diminishing marginal utility, applications of diminishing marginal utility.

Concept of Demand: demand schedule, demand function, law of demand and its exceptions; Elasticity of demand: measurement, importance and determinants of Elasticity of demand.

Unit-II

Elasticity of supply: Supply function, supply schedule, supply curve, law of supply and its exceptions and elasticity of supply; Consumers equilibrium;

Indifference curve analysis: Concept, properties, marginal rate of substitution, budget line, income effect, substitution effect and price effect.

Unit- III

Production Function: Law of variable proportions and Returns to scale; Isoquants: Concept, isoquants and Returns to scale, isoquants and Return to factor, Isocost lines and Producer's equilibrium;

Economic regions and optimum factor combination; expansion path; internal and external economies and diseconomies; Ridge lines.

Unit-IV

Theory of costs: Concepts of cost; short run and long run cost curves- traditional and modern approaches;

Revenue: Concept and type of revenue, relation between total revenue, marginal revenue and average revenue Relationship between average revenue; marginal revenue and elasticity of demand.

REFERENCES: (Latest edition of text books may be used)

1. Raj Kumar, R., & Gupta, K., Business Economics, UDH Publishing and Distributors Pvt. Ltd., New Delhi.
2. Lekhi R. K., Business Economics, Kalyani Publishers.
3. Mankar, V. G, Business Economics, Himalaya Publishing House.
4. Ahuja, H. L., Business Economics, S. Chand and Company
5. Jain, T. R., Business Economics, VK Global Publication, New Delhi.

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Business Management-I
BCP-107

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Business: Concept, nature, objectives of business and spectrum of business activities.

Forms of business ownership- Sole Proprietorship, Partnership, Hindu Undivided Family, Company, One Person Company.

Unit-II

Management: Concept, nature, process, levels and significance.

Development of Management thought: Classical, Neo-classical systems and modern approach, Managerial roles.

Unit-III

Planning: Concept, types and process, types of plan, Decision Making: Concept, process and techniques.

Management by Objectives- Process, advantages and limitations, corporate planning and strategy formulation.

Unit-IV

Organizing: Concept, nature, process, significance and forms of organization structure;

Authority and Responsibility: Delegation of authority; Centralization and Decentralization; Departmentation;

Stress Management- Meaning, causes, symptoms, types and techniques.

REFERENCES

1. Druker. Peter F., Management Challenges for the 21st century; Butter Worth Heinemann Oxford.
2. Wehrich and Koontz, O. Donnel., Essential of Management Tata Mc Graw Hill, New Delhi.
3. Parsad L. M., Principles and Practices of Management, Sultan Chand and Sons.
4. Vasishth, N., Business Organization and Management, Taxmann Publication, New Delhi.
5. Gupta, C. B., Business Management, Sultan Chand & Sons, New Delhi.

Note: latest edition of text books may be used.

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Business Communication Skills
BCP-109

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Introduction: Basics of communication, process, seven c's of effective communication, barriers to communication, ethical context of communication, theories of communication.

Unit-II

Business Communication at workplace: Letter writing: component, layout and process, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting, audience analysis.

Unit-III

Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, business proposals, modern form of communication- Fax, e-mail, Video conference etc.

Unit-IV

Communication Skills: reading skills, listening skills, note making, persuasive speaking. Body language, gestures.

REFERENCES

1. Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, Effective Business Communication, Tata McGraw Hill, New Delhi.
2. Arun, K., Professional Communication, Tata McGraw Hill, New Delhi.
3. McGrath, E. H., Basic Managerial Skills for All, PHI, New Delhi.
4. Raman, M., & Singh, P., Business Communication, Oxford University Press, New Delhi.
5. Gupta, N., Business Communication, Sahitya Bhawan Publications, Uttar Pradesh.

Note: Latest edition of text books may be used.

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**Basics of Computer
BCP-111**

Maximum Marks: 50

External Practical Marks: 40

Internal Marks: 10

Total Credits: 5

L-4 T-0 P-2

Instructions: Computer Practical will be conducted by one external examiner and one internal faculty member.

Unit-1

Introduction to Computers: Components of computer; characteristics of computers. Applications of computers: computers in commerce. Operating system, storage devices, computer languages.

Unit-2

Introduction to Windows: Components of an application window; types of windows, windows as an operating system. Internet: meaning, brief overview of ISP, search engines, URL, browser, http, e-mail, advertising and marketing on the internet.

Unit-3

MS- Word: Fundamentals of MS-word, features of MS-word, menus, formatting and standard toolbars, ruler, scroll bar, creating, editing, saving, export and import files, inserting and copying the files, working with frames, paragraph formatting, columns, pictures, tables, macros and mail merge.

Unit-4

MS Power Point: Concept of slides, power point presentation, creating and saving slides in different formats, design themes; background; insert picture; clipart; shapes; smart art; header footer; slide number; print hand outs; slide show; animation; transitions, essentials of effective power point presentation.

Short cut keys for important options: Copy, paste, undo, redo, print, changing alignment, formatting options, saving, paragraph options, use of function keys.

REFERENCES

1. Alexisleon, Introduction of Information System
2. Gill. N. S., Computer Fundamentals
3. Madan. S., Introduction to Essential Tools
4. Changeriya, C. S., Basic Computer Course, Changeriya Brothers.
5. Manjunath, B. E., Computer Basic, Master Mind Book, Uttar Pradesh

Note: Latest edition of text books may be used.

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Financial Accounting-II
BCP-102

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Unit-I

Accounting of Hire Purchase transactions, Journal entries and Ledger accounts in the books of hire vendors and hire purchaser for large value items including default and repossession. Accounting for Installment Purchase System: Accounting entries in the books of the buyer and vendors, distinction between hire purchase system and instalment purchase system.

Unit-II

Lease: Concept and definition of terms as per AS-19, classification of lease, distinction between finance and operating lease. Royalty Accounts.

Unit-III

Accounting for Inland Branches: Concept of dependent branches, accounting aspects: debtor system, stock and debtor system, branch final account and wholesale basis system. Departmental accounts.

Unit-IV

Joint-Venture Account: Accounting procedures: Joint Bank accounts, Records maintained by co-venture of all transaction and memorandum joint venture account. Consignment: Features, accounting treatment in the books of the consignor and consignee. Distinction between joint venture and consignment.

REFERENCES: (Latest edition of text books may be used)

1. Gupta R. L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
2. Monga J. R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back
3. Shukla M. C., Grewal T. S. and Gupta S. C.; Advanced Accounts, S. Chand and Company, New Delhi.
4. Maheshwari S. N., Maheshwari, S. K., and Maheshwari S. K.; Financial Accounting, Vikas Publishing House Pvt. Ltd Noida
5. Goyal B. K and Tiwari H. N.; Financial Accounting, Taxmann Publications Pvt. Ltd. New Delhi
6. Goel, D. K., Financial Accounting, Arya Publications, New Delhi

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Business Statistics- II
BCP-104

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit – I

Index Numbers:- Meaning, types and uses; methods of constructing price and quantity indices (simple and aggregate); tests of adequacy; chain-base index numbers, base shifting, splicing and deflating; problems in constructing index numbers; consumer price index.

Unit- II

Analysis of Time Series: Concept, causes of variations in time series data; components of a time series.

Decomposition: Additive and multiplicative models; determination of trend. moving averages method and method of least squares (including linear second degree, parabolic and exponential trend); computation of seasonal indices by simple averages, ratio to trend, ratio to moving average and link relative methods.

Unit- III

Sampling: Concept and sampling methods, population, sampling vs. census method, sampling methods, size of sample, systematic and non- systematic errors.

Unit- IV

Statistical Quality control: Concept, importance, control charts, types of control charts, setting up a control procedure, benefits and limitations; Acceptance sampling.

REFERENCES

1. Gupta, S. P., Statistical methods, S.Chand & Co., New Delhi.
2. Elhance, D. N., Elhance, V., and Aggarwal, B. M., Fundamentals of Statistics, Kitab Mahal.
3. Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.
5. Jain, T. R., Business statistics, VK Global Publication Pvt. Ltd, New Delhi.

Note: Latest edition of text books may be used.

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Business Economics-II
BCP-106

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Market Structure: Perfect Competition- profit maximization and equilibrium of firm and industry; short run and long run supply curves; price and output determination, practical applications.

Monopoly: Determination of price under monopoly; equilibrium of a firm; comparison between monopoly and perfect competition; price discrimination; multi-plant monopoly, practical applications.

Unit-II

Monopolistic Competition: Meaning and characteristics; price and output determination under monopolistic competition; product differentiation; selling cost; comparison with perfect competition; excess capacity under monopolistic competition.

Unit-III

Oligopoly: Features, price rigidity model, duopoly model.

Marginal Productivity theory and demand for factors; nature of supply of factor inputs, determination of wage rates under perfect competition and monopoly.

Unit-IV

Profit- Concept, Nature and theories of profit, Rent- Concept, Modern theories of rent, break-even point analysis; Interest: Concept and modern theories of interest.

REFERENCES

1. Raj Kumar, R., & Gupta, K., Business Economics, UDH publishing and distributors Pvt. Ltd., New Delhi.
2. Lekhi R. K., Business Economics, Kalyani Publishers.
3. Mankar, V. G, Business Economics, Himalaya Publishing House.
4. Ahuja, H. L., Business Economics, S. Chand and Company
5. Jain, T. R., Business Economics, VK Global Publication, New Delhi.

Note: Latest edition of textbook may be used.

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Business Management-II
BCP-108

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

Unit-I

Staffing: Concept, scope, importance, process;

Directing: Concept, principles, importance, elements, process of directing

Unit-II

Motivation: Nature, process, importance, traditional and modern theories of motivation, techniques of motivation, principles of motivation

Leadership: Nature, importance, scope, types and theories.

Unit-III

Controlling: Concept, nature, objectives, importance, process, principles and scope; types of control; controlling techniques: traditional and modern

Unit-IV

Organisational Change: Nature, causes, types, change agent, causes of resistance to change, overcoming resistance to change

Organisational Development: Objectives, nature, process, organizational development interventions.

REFERENCES

1. Druker. Peter F. Management Challenges for the 21st century; Butter worth Heineman Oxford.
2. Weihrich and Koontz, O. Donnel, Essential of Management, Tata McGraw Hill, New Delhi.
3. Parsad L. M., Principles and Practice of Management, Sultan Chand and Sons.
4. Singla, R. K., Business Management, V. K. Publications.
5. Singla R. K., Organisational Behaviour, V. K. Publications.

Note: Latest edition of textbooks may be used.

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Business Environment and Indian Economy
BCP-110

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Business Environment: Concept; components and importance; analysis and importance of business environment: SWOT Analysis.

Unit-II

Economic Trends (overview): National income: methods and difficulties in measuring national income, causes and suggestions of low national income of India; Savings: Concept of capital formation, sources of capital formation, determinants of savings and investment; Balance of Trade and payments: Concept, causes and measures.

Unit-III

Problems of Growth: Unemployment- Types & causes, Regional Imbalances, Inflation- types of inflation, causes and remedies, Parallel Economy and Industrial Sickness.

Unit-IV

Role of Government in Indian Economy: Monetary and Fiscal Policy; Industrial Policy- 1991, Devaluation. Planning commission: NITI Aayog and its functions.

REFERENCES

1. Agarwal A. N., Indian Economy, Vikas Publishing House, New Delhi.
2. Mirsra & Puri., Indian Economy; Himalaya Publishing House, New Delhi.
3. Lanl, H., Environmental Economics; McMillan Hampshire.
4. Jain, T. R., Business Environment, VK Publication, Uttar Pradesh
5. Pailwar V. K., Business Environment, Repro Book on Demand.

Note: Latest edition of textbooks may be used.

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Statistical Analysis with MS Excel
BCP-112

Maximum Marks: 50

External Practical Marks: 40

Internal Marks: 10

Total Credits: 5

L-4 T-0 P-2

Instructions: - Practical examination of Statistical Analysis with MS Excel will be conducted by external examiner and internal faculty member.

Unit – I

MS-Excel: Applications of a spreadsheet; advantages of an spreadsheet; features of excel; rows, columns, cell, menus, creating worksheet, formatting, printing, establishing worksheet links, table creating and printing graphs. Introduction to windows: components of an application window; types of windows, windows as an operating system

Unit – II

Preparing a data file, entering data, working with data: freezing panes, sorting and filtering of data, macros, financial & statistical functions using MS Excel.

Unit – III

Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, standard deviation, skewness, kurtosis.

Unit –IV

Correlation and Regression analysis with the help of MS Excel: Coefficient of correlation, regression equation, interpretation of correlation and regression results.

REFERENCES

1. Levin, Richard I and David S. Rubin., Statistics for Management, Prentice Hall of India, Delhi.
2. Chawla, A. & Malik, S., Statistical analysis with MS Excel, Arya Publications.
3. Lawrence. B. Morse., Statistics for Business & Economics, Harper Collins.
4. Hien, L.W., Quantitative approach to Management, decision, Prentice Hall, New Jessry, India.

Note: latest edition of textbooks may be used.

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Environmental Studies
BCP-114

Maximum Marks: 50

Theory Marks: 40

Internal Marks: 10

Time: 3Hrs

Total Credits: 2

L-2 T-1 P-0

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 1 marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions. (At least one question from each unit.) All the questions shall carry 8 marks each. The question paper will be set in English and Hindi version both.

Unit-I

The multidisciplinary nature of environmental studies: Definition, scope, importance and need for public awareness.

Natural Resources: Renewal and non renewal resources, role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyle.

Unit-II

Ecosystem: Concept, structure and functions of an ecosystem, energy flow in the ecosystem and ecological succession.

Biodiversity and its conservation: Definition, genetics, species and ecosystem diversity, biogeography classification of India, biodiversity at global, National and local levels.

Environmental pollution: Causes, effects and control; Measures of solid waste management: cause, effects and control measures of urban and industrial waste.

Unit- III

Introduction to Disaster Management: Nature hazards: cause, distribution pattern types

Unit- IV

Consequences and mitigation measures for: earthquake, tsunami, cyclone, flood, drought, landslide.

REFERENCES

1. Sanjay Kumar Batra, Harpreet Kaur, Environmental Studies, Taxmann Publications.
2. Kaushik Anubha, Kaushik C. P., A Perspective in Environmental Studies, New Age International.
3. Beeny Joseph, Environmental studies, Tata Mc Graw Hill Co., New Delhi.
4. Y. K. Singh, Environmental Science, New Age international Publisher
5. Erach Bharucha, Textbook of Environmental studies for UG courses, University Press.

Note: Latest edition of textbooks may be used.

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Corporate Accounting-I
BCP-201

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit- I

Share Capital: Meaning, types, Accounting treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & Sweat shares; Redemption of preference shares.

Unit- II

Debenture: Meaning, types, issue and redemption of debentures. Valuation of shares: Meaning, objectives, determinants & methods.

Unit-III

Final accounts of Companies- Preparation of Financial Statements as per Companies Act, 2013

Unit- IV

Valuation of Goodwill: Meaning, objectives, determinates and methods.
Merger & Amalgamation Accounting, Absorption of companies

REFERENCES: (latest edition of textbooks may be used)

1. Shukla M. C, Grewal T. S and Gupta S. C. Advance Accounts: S. Chand & comp., New Delhi.
2. Gupta R. L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J. R. Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D. K., Corporate Accounting. Arya Publications, New Delhi
5. Maheshwari, S. N., Financial Accounting, Sixth Edition, Vikas Publishing House, Uttar Pradesh.

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Quantitative Techniques for Business -1
BCP-203

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. *Statistical tables will be provided if required.* Simple calculator is allowed.

Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Unit- I

Quantitative Techniques: Meaning and types, application in business and management decision making and its limitations. Calculation of profit and loss on the basis of cost price, sales price and profit percentage.

Unit- II

Compound Interest and Annuities: Different types of interest rate, types of annuities; concept and calculation of present values and amount of an annuity including the case of continuous compounding.

Unit-III

Elementary idea of Permutations and Combinations. Set Theory, Theory of Probability – probability as a concept; Approaches to defining probability, addition, multiplication laws and Baye's theorem of probability and its applications.

Unit- IV

Probability Distribution: Probability distribution as a concept; Binomial, Poisson and Normal Distribution – their properties and parameters.

REFERENCES: (Latest edition of textbooks may be used)

1. Levin, Richard I and David S. Rubin., Statistics for Management, Prentice Hall of India, Delhi.
2. Hooda, R. P., Statistics for business & Economics, Macmillian India Ltd., New Delhi.
3. Lawrence. B. Morse., Statistics for Business & Economics, Harper Collins.
4. Hien, L. W., Quantitative approach to Management, decision, Prentice Hall, New Jessry.
5. Chou- Ya- Lun., Statistical Analysis, Holt, Rinchar and winslon.

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Business Regulatory Framework -I
BCP-205

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit- I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit- II

Contingent Contracts: Quasi contracts; Discharge of contracts: Methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit- III

Contract of Bailment: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee.

Contract of Agency: Methods of creation and termination of agency; Extent of agents authority; Sub- agent and substituted agent; Agents duties to Principal and right of an agent against principal; Liability of principal to third party and agents personally liable to third party.

Unit- IV

Consumer Protection Act 1986: Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

Competition Act, 2002. Pledge & Lien- rights and duties of pledger and pledge, types of lien.

REFERENCES: (Latest edition of textbooks may be used)

1. Kuchhal, M. C. Business Laws, Sultan Chand & Co., New Delhi.
2. Kapoor, N. D., Merchantile Law. Sultan Chand & Co., New Delhi.
3. Resai T. R. Partnership Act, S. C.Sarkar and Sons, Kolkata.
4. Singh, Avatar, Business Law, eastern book co., Lucknow.

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Corporate Law-I
BCP-207

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit- I

Company- Meaning and Characteristics Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil.

Unit- II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business.

Unit- III

Prospectus: Definition; Public offer, contents; misleading prospectus and its consequences. Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration.

Unit- IV

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management. CSR Clause: Section 135, Dimensions / Areas of CSR.

REFERENCES

1. Kuchal M. C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N. D. Company Law: incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow.
4. Kumar, G. B. & Kinneri, J. Business Laws, International Book House.
5. Resai T. R. Partnership Act, S. C. Sarkar and Sons, Kolkata.

Note: latest edition of textbooks may be used.

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Human Resource Management
BCP-209

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

An Introduction to Human Resource Management: Definition, importance objectives and scope of Human Resource Management (HRM). Function of Human Resource Management: - Managerial and Operative Functions

Qualifications and qualities of human resource manager in an organization, Evolution and Growth of Human Recourse Management (HRM) in India.

Unit-II

Recruitment Selection and Training: Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection procedure.

Training: - Concept, Need, Methods and importance of Training

Unit-III

Wage and Wage Incentives: Wages: - Meaning, Objective and Theories of wages, methods of wage programme: - Time wages and Piece wages methods, Essentials of satisfactory wage policy.

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives, Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.

Unit- IV

Industrial Relations: Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation programme. Industrial Disputes Act, 1947.

REFERENCES

1. Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai & Co. New Delhi.

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2. Human Resource Management by R. Wayne Mondy, Pearson Publications, Delhi.
3. Human Resource Management by C. B. Gupta.

Note: Latest edition of textbooks may be used.

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DISCIPLINE SPECIFIC ELECTIVES

Discipline Specific Elective (DSE) Group- A	BCP-211	Fundamentals of Insurance
	BCP-213	Polity and Corporate Governance
	BCP-215	Production Management
	BCP-217	Computer Applications of Information Technology and Business

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Fundamentals of Insurance
BCP-211

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit- I

Insurance: History and Development; Meaning; Importance and types of insurance; Nature; Main principles of insurance. IRDA and its functions.

Unit-II

Life Insurance: Main Elements, Importance, types of life Insurance Policies, Annuities, Premium Determination under life Insurance; Insurance providing agencies in India.

Unit- III

General Insurance, Marine Insurance; Main Elements, Marine Losses. Types of Marine Insurance policies.

Fire Insurance; Elements, Premium Determination, Types of Policies. Important Provisions of Motor Insurance, Aircraft Insurance

Unit-IV

Risk Management and Insurance: Concept and its classification, identification & evaluation of risk, process of risk management, risk control.

Distribution channels in insurance business.

REFERENCES

1. Mishra, M. N., Insurance Principles and Practices, S. Chand and Co.
2. Radhaswamy, V. N., and Vasudevan, S. V., Insurance Principles and Practice, S. Chand and Co., New Delhi.
3. Gupta, O. S., Life Insurance, Frank Brothers, New Delhi.
4. Pal, K., Bodla, B. S., and Garg, M. C., Insurance Management, Deep & Deep Publications, New Delhi.

Note: Latest edition of textbooks may be used.

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Polity and Corporate Governance
BCP-213

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit I

Concepts of welfare state. Functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty, Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice, Various philosophies of justice

Unit-II

Idea of A Good Society; Moral Reasoning, Theories of Moral Reasoning; Accountability, Responsibility, Leadership; Diversity, Relevance of diversity in Business; Discrimination at workplace; Globalisation; Ethical Conduct of Multinational Corporations.

Unit-III

Indian Political System; Making of India's Constitution, Constituent assembly, philosophy, Preamble, Fundamental Rights, Directive Principles of state policies, Secularism, Problems and trends.

Communalism, Regionalism and Separatism; Nature of India's Federal system, Centre-state relations, Issues and problems, Citizenship, Separation of powers, Union executive, President, Prime Minister, Governor, Legislature, Organization and Functions.

Unit-IV

Governance: Concepts, Nature, Meaning and Forms of public accountability and redressal of public grievances with special reference to RTI, Lokpal and Lokayukta.

Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Third tier of government; Panchayati Raj System, Urban Local Bodies, Public Policy, Public Finance, Budget.

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REFEENCES

1. Austin, Granville. The Indian Constitution of a Nation, Oxford University Press.
2. Basu, Durga Das., An Introduction to the Constitution of India, Prentice Hall.
3. Fadia, M. L., & Fadia, Kuldeep., Indian Government and Politics, Rawat Publications.

Note: Latest edition of books may be used.

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Production Management
BCP-215

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions. Responsibility of production manager.

Unit-II

Location and Layout; Location: nature, objectives and significance, Theories of location; factors influencing location. Layout: Meaning, objectives and types; principles of layout; factors affecting layout.

Unit-III

Production: Planning and Control. Production Planning; Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning.

Production Control: Meaning, objectives and elements; Control techniques, Production Control in different Production Systems; Benefits & limitations.

Unit-IV

Quality Control and Plan Maintenance. Meaning of EOQ, Model of EOQ, ABC analysis.

Quality control: Meaning, scope, objectives and organization; Quality Control Techniques.

Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization.

REFERENCES

1. Chaturvedi, M., New Product Development, Wheeler Publications, New Delhi.
2. Ramanuj, M., Product Management in India, Prentice Hall, New Delhi.
3. Moise, S., Successful Product Management, Kogan page, New York.
4. Moore, W.I., Product Planning Management, McGraw Hill, Boston.

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5. Urban, Glen L., John R. Haqnsen and Nikilesh Dholakia: Essentials of New Product Management, Prentice Hall, Englewood Cliff, New York.

Note: latest edition of books may be used.

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Computer Applications of Information Technology and Business
BCP-217

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Information Technology Basics: Introduction, Types of Information, Levels of Information, Information processing life cycle, Components of IT, Role of Information technology; Information Technology and Internet services.

Electronic Data Interchange: - Basics of EDI, Financial EDI, Advantages and Applications of EDI

Unit-II

Data Communication: Introduction, Modes of Data Communication, Forms of Data Transmission, Data Transmission measurement, Synchronous and Asynchronous Communication, Data Transmission Media: Wire-Cable, Fiber- Optics, Microwave, Communication Satellite, Switching Techniques: - Circuit switching, Message and Packet Switching.

Computer Networks: Introduction, Types of Network, LAN, MAN, WAN, Wireless Network, Network Topologies.

Unit-III

Internet Concept and Technologies: Concept and evolution of Internet, Benefit of Internet, Hardware and Software requirement for the Internet, Intranet and Extranet Uses of the Internet, ISPs, Ways to Access the Internet, Internet Accounts, Internet Addressing, Internetworking Tools: Bridges, Routers, Gateways, Basic Internet Services: E-Mail, FTP, Mailing List, IRC, Telnet, Usenet News group, WWW, Internet Phone, Uploading and Downloading Information from the Internet, Web Search Engines.

Unit-IV

Applications Software Packages:- Features of word Processing Packages, Spreadsheet Packages, Graphics Packages and Personal Assistance Packages, Database Software (MS Access); Creating data tables, Editing a database, Performing Queries, Generating Reports, Creating and Customizing a Form, Features of MS Access.

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REFERENCES

1. Gill S. N., Information Technology and Computer Fundamental,
2. Douglas E. C., & Narayanan, M. S., Computer Networks and Internets, Dorling Kinderslay.
3. Leon, A., Introduction to Information System, McGraw-Hill Education (India) pvt.Ltd. B-4, Sector-63, Dist. Gautam Budh Nagar, Noida, Uttar Pradesh,-201301.

Note: Latest edition of books may be used.

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Corporate Accounting-II
BCP-202

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit- I

Reconstruction of companies: Accounting for Internal Reconstruction and External Reconstruction in the nature of merger and purchase.

Unit- II

Liquidation of a company: Meaning, types of liquidation and insolvency, Liquidators' statement of account, Deficiency or surplus account, Corporate financial reporting for financial institutions.

Unit- III

Final Accounts of Banking Companies, Schedule for Profit and Loss A/C and Schedule of Balance Sheet.

Unit- IV

Holding Companies: Meaning of holding and subsidiary company, capital reserve, minority interest, accounting records in the books of holding company, intercompany transaction, consolidated Profit and Loss A/C.

REFERENCES

1. Shukla M. C, Grewal T. S and Gupta S. C., Advance Accounts, S .Chand and Co., New Delhi.
2. Gupta R. L and Radha Swami M., Company Accounts, S. Chand and Co., New Delhi.
3. Monga J. R., Ahuja G. and Sehgal A., Financial Accounting, Mayur Paper Bags, Noida.
4. Goel, D. K., Corporate Accounting, Arya Publications, New Delhi
5. Tulsian P.C, and Tulsian B, Corporate Accounting, S.Chand and Co., New Delhi

Note: Latest edition of books may be used.

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Quantitative Techniques for Business -11**BCP-204****Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions- the Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. *Statistical tables will be made available if required.*

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit – I

Linear Programming: Concept, application in business, graphic method of linear programming. Simplex method, Big M method.

Unit- II

Transportation and Assignment problem: Assumptions, formulation and solution of transportation model, transshipment problems, definition of assignment model, Hungarian model for solution of assignment problems, travelling salesmen problem.

Unit- III

Network Analysis Techniques: Concept, history, importance, CPM / PERT: concept, related terminologies, comparison, solving business problems, applications, limitations.

Unit- IV

Association of Attributes: Related terminologies, types of association, methods of calculating association two, three attributes.

REFERENCES

1. Gupta S. P., Statistical methods, S.Chand & Co., New Delhi.
2. Sharma S. C., and Jain R. C., Business Statistics, Arya Publications, New Delhi
3. Thukral J. K., Fundamentals of Business Statistics, Taxmann's, New Delhi
4. Sharma S. C. and Jain V., Business Statistics, Arya Publications, New Delhi
5. Shukla S. M. and Gupta K. L., Advance Statistics, Sahitya Bhawan Publications, Agra, Uttar Pradesh

Note: Latest edition of books may be used.

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Business Regulatory Framework – II
BCP-206

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit- I

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

Unit- II

Negotiable Instruments Act: Introduction; Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour & discharge of Negotiable Instruments and consequences on the negotiating parties. Presentment of Negotiable Instrument; Negotiation.

Unit- III

Sales of Goods Act: - Introduction; formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; Breach of contract and its consequences. Difference b/w sales and agreement to sale.

Unit- IV

RTI Act: Features, rights and importance. An overview of copyright and patent acts. An overview of cyber laws.

REFERENCES

1. Kuchhal M.C. Business Laws, Sultan Chand & Co., NewDelhi.
2. Kapoor, N.D. Merchantile Law. Sultan Chand & Co., NewDelhi.
3. Resai T.R. Partnership Act, S.C.Sarkar and Sons,Kolkata.
4. Tulsian P.C. Business Law, Mc Graw- Hill Publication, New Delhi
5. Maheshwari S.N., Maheshwari, S.K., and Maheshwari S.K; Business Law, Vikas Publishing House Pvt Ltd, Noida.

Note: Latest edition of books may be used.

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Corporate Law - II
BCP-208

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit- I

Depository System: Meaning and importance; Shares:-; Types of shares; Allotment of Shares; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure, demat account; Need for educating investors

Unit- II

Share capital: - Meaning and forms of share capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares.

Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit- III

Meetings of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.

Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

Unit- IV

Winding Up: - Meaning; Winding up by the Tribunal- Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up.

REFERENCES

1. Kuchal M. C. Modern Indian Company Law, Shri Mahavir Books, Noida.
2. Kapoor N. D. Company Law, Sultan Chand & Co., New Delhi.
3. Singh A. Company Law, Eastern Book Company, Lucknow.
4. Aggarwal S. C. Company Law, Dhanpat Rai Publications, New Delhi.
5. Tripathi S. C. Company Law, Central Law Publications, New Delhi

Note: Latest edition of books may be used.

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Marketing Management
BCP-210

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit- I

Marketing: Introduction, nature, scope, importance of marketing; Marketing concepts- Traditional and Modern.

Market Segmentation: - Concept, Importance and basis of market segmentation. Consumer Behavior- Nature, Scope, Importance, Factors affecting buyer behavior and market research process

Unit- II

Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Life cycle: - Stages of Product life cycle; factors affecting product life cycle.

Branding and Trademark - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies.

Unit- III

Labelling and Packaging. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies, Distribution channels.

Unit- IV

Advertising: Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Promotion- Personal selling and public relation.

Sales Promotion: Importance, Methods, Functions and Publicity.

REFERENCES: (Latest edition of books may be used.)

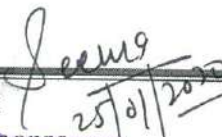
1. Kotler, P. and Keller, K. V. Marketing Management, Prentice Hall of India, New Delhi
2. Ramaswamy, V. S. and Namakumari, S. Marketing Management: Global Perspective Indian Context, Sage Publications Inc., New Delhi
3. Gupta C. B. Marketing Management, Sultan Chand & Co., New Delhi
4. Mahajan J. P and Mahajan A, Marketing Management, Mayur Paper Back, Noida.
5. Karunakaran, K. Marketing Management, Himalaya Publishing House, New Delhi.

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Khanpur Kalan (Sonapat)

25/01/2020
w.e.f. 2020-21

DISCIPLINE SPECIFIC ELECTIVES

Discipline Specific Elective (DSE) Group- B	BCP-212	Business Ethics
	BCP-214	Banking and Banking Laws
	BCP-216	Basics of Retailing
	BCP-218	Cyber Laws and Cyber Security


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25/01/2020
 w.e.f. 2020-21

Business Ethics
BCP-212

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society.

Concept of Business Ethics and Corporate Social Responsibility, CSR Clause in India.

Unit-II

Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning: Consequentialism, DE ontologism, Teleological reasoning.

Unit-III

Politics and Ethics in Business: Corporate Code of Ethics. Environment. Accountability. Responsibility, Leadership, Diversity

Corporate Social Responsibility: Arguments For and against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy.

Unit-IV

Cases of corruption, corporate scandals in India, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights

REFERENCES

1. Sharma, F. C. Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
2. Murthy, C. S. V. Business Ethics, Himalya Publishing House, New Delhi.
3. Parkashan, S. Managerial Ethics, Rajat Publications, New Delhi.
4. Dave, C. L., Social Accounting, Renuka Publishers, Jodhpur.
5. Fernando, A. C. Business Ethics: An Indian Perspective, Pearson Education, New Delhi

Note: Latest edition of books may be used.

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Banking and Banking Laws
BCP-214

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Definition of Bank, Commercial Banks: Importance, functions, structure of Commercial Banking system in India. Regional Rural Banks, Cooperative Banking in India.

Credit Creation: Process of Credit Creation and its Limitations.

Unit-II

Reserve Bank of India: Functions, regulation and control of credit, monetary policy. Banking sector reforms in India, income recognition, assets classification and capital adequacy norms.

Unit-III

Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers

Unit-IV

Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means. Endorsements: Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.

REFERENCES

1. Chaudhary, R. N. Banking Laws, Central Law Publications, New Delhi.
2. Gupta, H. P. Banking Law, Central Law Agency, New Delhi.
3. Mishra, S. Banking Law and Practice, Sultan Chand & Co., New Delhi.
4. Gupta, O. P. Banking Laws and Practices in India, Sahitya Bhawan Publications, Agra. Uttar Pradesh

Note: Latest edition of books may be used.

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w.e.f. 2020-21

Basics of Retailing
BCP-216

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; technology induction in retailing; Future of retailing in India.

Unit-II

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats;

Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

Unit-IV

Retail Planning: Importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

REFERENCES

1. Mutafa, A. Retail Management, Himalaya Publishing House, New Delhi.
2. Berman, B. and Evans, J. R. Retail Management, Pearson Education, New Delhi
3. Nair, S. R. Retail Management, Himalaya Publishing House, New Delhi.
4. Vedamani, G. G. Retail Management, Pearson Education, New Delhi.

Note: Latest edition of books may be used.

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Cyber Laws and Cyber Security
BCP-218

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Cyber Crimes: Introduction; Distinction between cybercrime and conventional crimes; cyber forensic; Kinds of cybercrimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; privacy of online data; cyber jurisdiction; copyright issues; and Domain name disputes etc.

Unit-II

Definition and Terminology (Information Technology Act, 2000), Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

Unit-III

Electronic Records: Authentication of Legal Records: Legal Recognition of Electronic Records: Legal Recognition of Digital Signatures in Government and its agencies: Retention of Electronic Records: Attribution, Acknowledgement and dispatch of Electronic Records; Secure Electronic Records and Digital Signatures

Unit-IV

Regulatory Framework: Regulation of certifying Authorities; Appointment and Functions of Controller; License to Issue Digital Signatures Certificate; Renewal of License; Controller's powers; Procedures to be followed by certifying Authority; Issue, Suspension and revocation off digital signatures certificate, duties of subscribers; penalties and adjudication; appellate tribunal; Offences

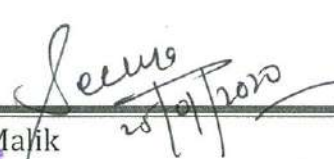
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REFERENCES

1. Turban, E., Lee, J., King, D. and Chung, H.M. Electronic Commerce- A Managerial Perspective, Pearson Education, New Delhi.
2. Joseph, P. T., E-Commerce- An Indian Perspective, PHI, New Delhi.
3. Chaffey, D., E-business and E-Commerce Management, Pearson Education, New Delhi.
4. Painttal, D., Law of Information Technology, Taxman Publication Pvt. Ltd., New Delhi.
5. Dietel, H. M., Dietel, P. J., and Steinbuhler, K., E-business and E-commerce for managers, Pearson Education, New Delhi.

Note: Latest edition of books may be used.


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Taxation Laws
BCP-301

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Important: *The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit-I

Income Tax: An introduction and important definitions, agriculture Income, residential status and incidence of Tax Liability, Exempted incomes. Income from Salaries: salaried employees and post retirement.

Unit-II

Profits and Gains from Business or Profession; Depreciation; Income from House Property. Capital Gains: Capital assets, computation of short term and long term capital gains.

Unit III

Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.

Unit IV

Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax. Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

REFERENCES

1. Mehrotra, H. C. and Goya, S. P., Direct Taxes law & Practice, Sahitya Bhawan Publications, Agra.
2. Prasad, B., Direct Taxes law & Practice, Wishwa Prakashan, New Delhi.
3. Ahuja, G. and Gupta, R., Simplified Approach to Income Tax, Sahitya Bhawan Publication, Agra.

Note: Latest edition of books may be used.

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Cost Accounting -I
BCP-303

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions:-The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Important: The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Unit-I

Cost Concepts: Meaning of cost, costing and cost accounting, elements and types of cost and costing, cost centres and profit centres, role and responsibilities of cost accountant.

Cost Accounting: Features, scope of cost accounting, methods, objectives, importance and limitations. Difference and similarities of cost accounting system with financial accounting system and management accounting system.

Material Control: Meaning and objectives of material control, material purchase procedure. Methods of Valuing Material Issues. Wastage of material – main types.

Unit – II

Labour Cost Control; Importance, methods of time keeping and recording; Treatment and control of Labour Turnover, Idle Time, Overtime. Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

Unit – III

Overheads; Meaning and Types; Allocation, Apportionment and Absorption of Overheads. Reconciliation of cost and financial accounts: Meaning. Objectives and procedure.

Unit – IV

Unit and output costing: Meaning and objectives; Cost Sheet: Meaning, prepara, preparation of cost sheet; determination of tender price and accounting procedures. Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; treatment of opening and closing stock (Excluding Work in Progress); Joint Product and By Product: Main methods of apportionment of Joint cost. Inter process profits.

REFERENCES

1. S. P. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Jain, S. P., and Narang, K. L. Cost Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.

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3. Maheshwari, S. N. and Mittal, S. N., Cost Accounting, Mahavir Book Publishers, Delhi.
4. Grewal, T. S., Shukla, M. C., and Gupta, M. C., Cost Accounting, Sultan Chand & Sons.
5. Aggarwal, M. L. and Gupta, K. L., Cost Accounting, Sahitya Bhawan Publications, Agra.

Note: Latest edition of books may be used

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Financial Management-I
BCP-305

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions: -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. *Statistical tables will be made available if required.*

Important: The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.

Unit – I

Finance: Concept and types of finance, sources of finance, traditional and modern concept, scope, functions and objectives. Financial Manager's role, Profit maximization vs Wealth maximization.

Unit – II

Analysis and Interpretation of Financial Statements: Meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.

Ratio Analysis: Meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

Unit – III

Cash Flow Statement and Fund Flow Statement: Meaning, objectives, limitations, comparison between fund flow and cash flow statement and accounting procedure.

Unit – IV

Capital Budgeting: Meaning, nature, need, importance, appraisal methods, capital rationing.

REFERENCES

1. Pandey, I. M., Management Accounting, Vikas Publishing House, New Delhi.
2. Gupta, S. P., and Gupta, K. L. Management Accounting, Sahitya Bhawan Publications, Agra
3. Maheshwari, S. N. and Mittal, S. N., Accounting for Managers, Mahavir Book Publishers, Delhi.
4. Aggarwal, P., Aggarwal, S., Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
5. Gupta, K. L., Management Accounting, Sahitya Bhawan Publications, Agra.
6. Khan, M. Y. & Jain, P. K., Financial Management. McGraw Hill Publication.

Note: Latest edition of books may be used.

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DISCIPLINE SPECIFIC ELECTIVES

Discipline Specific Elective (DSE) Group- C	BCP-307	Entrepreneurship and Small Scale Business
	BCP-309	Secretarial Practices
	BCP-311	Basics of E-commerce
	BCP-313	Investment Management


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Entrepreneurship and Small Scale Business

BCP-307

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit – I

Entrepreneur: Concept and types of entrepreneur. Entrepreneurship: concept, determinants, importance and issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.

Unit – II

Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment.

The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea; Preparation of business plan and report on Experiential Learning of successful/unsuccessful entrepreneurs.

Unit – III

Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.

Unit – IV

Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.

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w.e.f. 2020-21

REFERENCES

1. Brandt, S. C., The 10 Commandments for Building a Growth Company, Macmillan Business Books, Delhi.
2. Bhide, A. V., The Origin and Evolution of New Businesses, Oxford University Press, New York
3. Desai, V., Small Scale Enterprises, Himalaya Publishing House, New Delhi.
4. Dollinger, M. J., Entrepreneurship: Strategies and Resources, Illinois, Irwin.
5. Holt, D. H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
6. Panda, S. C., Entrepreneurship Development, Anmol Publications, New Delhi.

Note: Latest edition of books may be used.

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w.e.f. 2020-21

Secretarial Practices
BCP-309

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit – I

Secretary: Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary.

Unit – II

Promotion of Company and Secretary: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares.

Unit – III

Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors.

Unit - IV

Company Secretary and motion and Resolution, voting and proxy.

REFERENCES

1. Kapoor, N. D., Company Law Secretarial Practice, S. Chand & Co. New Delhi.
2. Ghosh, P. K., Text Book of Company Secretarial Practice, S. Chand & Co. New Delhi.
3. Sreenivasan, M. R., Company Law & Secretarial Practice, Margaham Publications, Chennai.
4. Chandratre, K. R., Company Law Secretarial Practice Manual, Lexis Nexis, New York

Note: Latest edition of books may be used.

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w.e.f. 2020-21

Basics of E-commerce
BCP-311

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I: Introduction

Introduction to E Commerce and definition, E-Commerce based activities, goals of E-Commerce, Technical components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic business.

Unit-II: Planning Online-Business

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents; Text and Integrating E-business applications, components of internet information technology structure, Development of Intranet, Extranet and their difference

Unit-III: Operations of E Commerce

Online Payment Mechanism; Electronic payment system(debit card, credit card, digital wallets and electronic fund transfer); payment gateways; launching, designing and building of websites visitors to website; Tools for promoting websites; Risk management options for e-payment systems.

Unit-IV: Security and Legal Aspects of E-Commerce

Threats in E-Commerce, Security of clients and services-provider; cyber laws- Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication

REFERENCES

1. Agarwala, K. N., Lal, A. and Agarwala, D., Business on the Net: An Introduction to what's and how's of E-Commerce, Macmillan India Ltd.
2. Bajaj, D. N., E-Commerce, Tata McGraw Hill Company, New Delhi
3. Diwan, P and Sharma, S., Electronic Commerce- A Manager's Guide to E-Business, Vanity Books International, Delhi
4. Turban, E., Electronic Commerce: A Managerial Perspective, Pearson Education Asia.
5. Dietel, H M., Dietel, P. J., and Kate, S., E-business and E-Commerce for managers, Pearson Education, New Delhi.

Note: Latest edition of books may be used.

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w.e.f. 2020-21

**Investment Management
BCP-313**

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Investment: Meaning, nature and process. Investment avenues and alternations, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis.

Unit-IV

Secondary Market: Stock Exchanges, Online Trading. Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

REFERENCES

1. Pandean, P., Security Analysis & Portfolio Management, Vikas Publishing house, New Delhi.
2. Bhalla, V. K., Investment Management, S. Chand & Sons, New Delhi.
3. Fisher and Jordon, Security Analysis & Portfolio Management, Pearsons Publications, India
4. Chandra, P., Investment Analysis & Portfolio Management, Tata Mc Graw Hill Publications, New Delhi.

Note: Latest edition of books may be used.

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Cost Accounting-II
BCP-302

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits 5

L-4 T-1 P-0

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Important: *The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit – I

Contract Costing: Meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract.

Job and Batch Costing: Procedure, types of activities, advantages and limitations.

Unit- II

Standard Costing: Meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material, direct labour and overheads.

Unit – III

Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy decisions.

Unit-IV

Budgetary Control: Meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.

REFERENCES

1. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Jain, S. P. and Narang, K. L., Cost Accounting – Principles and Practice, Kalyani Publishers, Ludhiana.
3. Maheshwari, S. N. and Mittal, S. N., Cost Accounting, Mahavira Publishers, Delhi.

Note: Latest edition of books may be used.

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Financial Management-II
BCP-304

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits 5

L-4 T-1 P-0

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Important: *The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

Unit – I

Financial planning: Concept, types and process; Capitalisation: Over and under capitalization.

Cost of capital: Significance, determination and CAPM model.

Leverage analysis: Operating, financial and composite leverage: EBIT-EPS Analysis.

Unit –II

Capital structure theory and policy: Meaning, importance, determinants and theories of capital structure.

Dividend Theory and Policy: Issues in dividend policy, Walter's and Gordon's model of dividend relevance and objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

Units – III

Working Capital Management: Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital. Issues of working Capital Management. Inventory Management: objectives, kinds and techniques and Valuation of inventory

Unit-IV

Management of cash: Motives of holding cash, cash management techniques, speedy cash collection, slowing disbursement and models. Marketable Securities and Receivables Management.

REFERENCES

1. Khan, M. Y. and Jain, P. K., Financial Management, Tata Mc Graw Hill Publications, New Delhi
2. Rustagi, R. P., Financial Management, Taxman's Publications, New Delhi
3. Chandra, P. Financial Management, Tata Mc Graw Hill Publications, New Delhi
4. Pandey, I. M. Financial Management, Vikas Publishing House, New Delhi
5. Bannerjee, A., Financial Management, Oxford University Press, India

Note: Latest edition of books may be used.

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**Goods and Services Tax
BCP-306**

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits 5

L-4 T-1 P-0

Examiner's Instructions: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit-I

Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017

Unit-II

Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme; Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes.

Unit-III

IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST

Unit-IV

Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST, Portal: GST Eco system, GST suvidha provider.

REFERENCES

1. Ahuja, G and Gupta, R., Practical approach to Income tax, Wealth Tax and Central sales tax, Bharat Law House Pvt. Ltd., New Delhi.
2. Mehrotra, H. C and Agarwal, V. P., Goods and Services Tax, Sahitya Bhawan Publications, New Delhi.
3. Jain, V., GST and Custom Laws, Bloomsbury Professional, India.

Note: Latest edition of textbooks may be used.

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DISCIPLINE SPECIFIC ELECTIVES

Discipline Specific Elective (DSE) Group- D	BCP-308	International Trade
	BCP-310	International Marketing
	BCP-312	Consumer Affairs and Customer Care
	BCP-314	Auditing

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**International Trade
BCP-308**

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits: 5

L-4 T-1 P-0

Examiner's Instructions:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit – I

International Business: An overview; Domestic business; International Business; Major risks and challenges of International Business; International Business Environment – Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

Unit – II

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

Unit – III

Theories of International Trade: Absolute advantage theory; comparative advantage theory; factor proportions theory; product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO, IMF and World Bank in International trade.

Unit – IV

Assessing International markets; designing products for foreign markets branding decisions; International promotions policy; international pricing; international logistics and distribution

REFERENCES

1. Cherunilam, F., International Business, Himalaya Publishing House, New Delhi.
2. Cherunilam, F., International Trade and Export Management, Himalaya Publishing House, New Delhi.
3. Subbarao, P., International Business, Himalaya Publishing House, New Delhi.
4. Aggarwal, R. International Trade, Excel Publication, India

Note: Latest addition of textbooks may be used.

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International Marketing
BCP-310

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits 5

L-4 T-1 P-0

Examiner's Instructions: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit - I

International Marketing: Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment; Foreign market selection and entry modes.

Unit - II

Product Planning and Pricing: International product life cycle research and information; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

Unit - III

International Distribution: Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

Unit - IV

Product Promotion: Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions.

REFERENCES

1. Bhattacharya, R. L. and Varshney, B., International Marketing Management, Sultan Chand & Sons., New Delhi.
2. Keegan W. J, Multinational Marketing Management, Prentice Hall, New Delhi.
3. Kotler, P., Moder, M. M .C. The Essence of International Business, Prentice Hall, New Delhi.
4. Caterora P. M. and Keavenay S. M, Marketing and International Perspective, Ervind Homewood, Illinois

Note: Latest edition of textbooks may be used.

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Consumer Affairs and Customer Care
BCP 312

Maximum Marks: 100**Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits 5****L-4 T-1 P-0**

Examiner's Instructions: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each

Unit I

Consumer and Markets: Nature of markets, Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, Labeling and Packaging. Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redressal Systems and Public Redressal Systems.

Unit II

The Consumer Protection Act, 1986 (CPA): Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit III

Grievance Redressal Mechanism under the Consumer Protection Act, 1986. Filing of complaint and Handling of case: Who can file a complaint? Grounds of filing complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided: Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints: Offences and penalties. Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

Unit IV

Industry Regulators and Consumer Complaint Redressal Mechanism; Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI (an overview); Electricity Supply: Electricity Regulatory Commission; Advertising: ASCI; Civil Aviation: DGCA.

REFERENCES

1. Aggarwal, V. K., Consumer Protection: Law and Practice, Bharat Law House, Delhi.
2. Girimaji, P., Consumer Right for Everyone, Penguin Books, U.K.
3. The Consumer Protection Act, 1986
4. Khanna, S. R., Hanspal, S., Kapoor, S., and Awasthi, H.K., Consumer Affairs Delhi

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- University Publication, Delhi.
5. Nader, R. The Consumer and Corporate Accountability, Harcourt Brace Jovanovich Inc, U.S.A

Note: Latest edition of textbooks may be used.

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Auditing
BCP-314

Maximum Marks: 100

Theory Marks: 80

Internal Marks: 20

Time: 3Hrs

Total Credits 5

L-4 T-1 P-0

Examiner's Instructions:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

Unit – I

Auditing: Meaning, objectives, importance and types of Auditing.

Audit Process: Internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

Unit – III

Audit of Public Company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

Unit – IV

Audit Report and Investigation

Audit Report: Meaning, objectives, contents and types.

Investigation: Meaning, Nature and objectives.

REFERENCES

1. Sharma T. R., Principles of Auditing Sahitya Bhawan Publications, Agra.
2. Tondon B. N., Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta, K., Contemporary Auditing, Tata McGraw hill, New Delhi.

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