

B.COM INTRODUCTORY



A photograph of a large, modern, multi-story concrete building with a grid-like facade of windows, likely a Panjab University building. The building is set against a clear blue sky with some trees in the foreground.



The Panjab University logo, featuring a circular emblem with a sun, a book, and a lamp, surrounded by the text 'PANJAB UNIVERSITY' and '1947'.

PANJAB UNIVERSITY

DEPARTMENT OF COMMERCE
&
MANAGEMENT STUDIES



The logo for the University School of Open Learning (USOL), featuring a circular emblem with a book and a lamp, surrounded by the text 'UNIVERSITY SCHOOL OF OPEN LEARNING' and 'PANJAB UNIVERSITY'.

USOL

UNIVERSITY SCHOOL OF OPEN LEARNING PANJAB UNIVERSITY, CHANDIGARH

Room (410-414), 3rd Floor, Sector 14

Email Id : Coordcomm@pu.ac.in

Phone: 0172 253 4323

Website: <https://usol.puchd.ac.in/>

Department Email ID: coordcomm@pu.ac.in

Facebook Page: <https://www.facebook.com/usolofficial/>



Chief Patron
Prof. Raj Kumar
Vice-Chancellor
Panjab University, Chandigarh



Prof. Neeru
Chairperson
USOL
Panjab University, Chandigarh



Prof. Geeta Bansal
Coordinator
USOL
Panjab University, Chandigarh

CONTENTS

- 1. Introductory**
- 2. The Faculty**
- 3. Course Structure**
- 4. Syllabus**

B.Com I Semester

B.Com II Semester

B.Com III Semester

B.Com IV Semester

B.Com V Semester

B.Com VI Semester

- 5. PCP Schedule**

ACADEMIC CALENDAR

INTRODUCTION TO THE COURSE BY THE COORDINATOR, DCMS



Prof. Geeta Bansal

Dear Learners,

A very warm Welcome to the B.COM Programme 2022-23 at USOL, Panjab University, Chandigarh. You are indeed lucky to be a part of this prestigious Institute.

Hope you are all doing great and ready for the New Normal Academic Session which is primarily going to be online.

Some of you must be aware of Distance Learning Programme but for some of you it may be an altogether new experience. We assure you that this is going to be a very enriching journey for you, not only on the personnel front but will help you tremendously on professional front as well. All the relevant information pertaining to BCOM (1-VIth Semester) is incorporated in this introductory booklet, including your detailed Syllabi and the Rules and Regulations which are very important. You must always keep the introductory booklet handy at your desk / desktop for easy reference.

It is pertinent to inform you that there are four important aspects of this programme which encompasses the following:

- 1. You will be provided study /Learning material for each subject in every semester, which will be dispatched at your given address. The soft copy of the material will also be uploaded on the USOL website.**
- 2. You will have to submit online assignments (which will be in MCQ Format of 20 marks) for each subject in every semester which will be marked towards your internal assessment.**
- 3. You will be given an opportunity to interact with your faculty during Online Contact Program (OCP) of 6 days in each semester.**
- 4. You are advised to attend online classes for your own benefit, and to enrich your knowledge base. From the current academic session 75 % Attendance (online only) is compulsory as per guidelines from DEB (Distance education Board).**
- 5. There will be term-end examination for each semester.**
- 6. The exams will be held offline as per UGC guidelines and notification.**

IMPORTANT NOTE

1. All the students should exercise utmost caution while submitting their semester wise assignments online.
2. Read the Instructions carefully before submitting the assignments.
3. In case the students fail to submit the assignments by due date, they will not be allowed to sit in the semester-end examination. This point may be treated as most important.
4. The students should also keep a record of their online submission of the assignments.

About B.Com Program

➤ B.Com.(Semester System) (Under 10+2+3 scheme)

Bachelor of Commerce (B.Com.) is a three year programme spread over six semesters. The programme aims at honing the existing skills, knowledge and abilities of the students who intend to obtain Graduate Degree in Commerce. It would nevertheless fulfill the self-aspirational needs of the individuals who are looking for upgrading their professional qualifications in line with the market needs. The course is useful to the students who are pursuing CA/CS or want to take up any other kind of competitive examination. The programme would also make the students eligible for enrolling in M. Com/MBA programme.

➤ Teaching Learning Process

USOL imparts instructions mainly through the printed lesson, which are supplemented by personal contact programmes, evaluation of assignments/response-sheets and audio lessons (on selected topics).

- a. **Study Material:** Once the admission is granted, the hard/ soft copy of study material is provided to the students either through registered postal cover or students may collect it personally from USOL. Study material is also uploaded at USOL website and link of Study material will be shared in PCP's Schedule as well.
- b. **Assignments:** In Undergraduate programmes, the submission of assignments is mandatory on the basis of which internal assessment is awarded. The links for assignments of respective subjects will be available on USOL notice board as well as on the student's given mail ids. Students are required to submit these *before the last date otherwise they will not be awarded internal marks.*
- c. **Personal/Online Contact Programme:** To give a personal touch to the study programmes, USOL organizes Personal Contact Programmes (PCP) in each semester for all programmes. The PCP schedule for various courses is given in this prospectus as well as on USOL notice board. It is mandatory for all the students to attend PCP as per UGC-DEB regulations. *The link for PCP/OCP will be shared at USOL website as well as on your given E-mail ids.* It is in the interest of the students as they learn to interact in the classroom and seek answers to their subject related queries during PCPs.
- d. **Response Sheets:** Response sheets form integral part of instructional process. The Study material contains these response sheets which the students are advised to attempt *and mail them back to USOL.* Though these response sheets do not carry any marks but it is in the interest of the students to attempt them. The feedback given by the faculty on these evaluated response sheets help the students in preparing for the examination.

- e. **Feedback:** Feedback is an essential component of teaching learning process at USOL. It helps us improving and further developing our teaching and study material. There are two Performa, one is distributed to students during PCP through online links where they can submit feedback with regard to teaching and second one is enclosed in study material where students have to provide feedback with regard to study material.

➤ **Instructions related to Even Semesters (2nd/4th/6th)**

All the students are required to fill the online examination form for even semester (II/IV/VI) in the month of March 2023 (ugexam.puchd.ac.in) for Under Graduate classes failing which the students will not be allowed to appear in these semester end examination.

KEEP VISITING THE USOL WEBSITE (www.usol.pu.ac.in) FOR ALL NOTICES AND LATEST UPDATES.

Wishing you best of luck,

Department of Commerce and Management Studies

Room (410-414), 3rd Floor, Sector 14

Email Id : Coordcomm@pu.ac.in

Phone:0172 253 4323

Know Your Faculty (Department of Commerce and Management Studies)



Prof. (Dr.) Geeta Mangla Bansal,
Coordinator (DCMS)
Ph.D.,M.Com., (Gold Medalist) MBA(HR)
Ph. 253-4323
[Email.:geetabansal49@yahoo.com](mailto:geetabansal49@yahoo.com)



Ms. Rajni Rajan Chauhan
Assistant Professor,
M.Com,C.F.A.(ICFAI)
[Email: rajni03rajan@gmail.com](mailto:rajni03rajan@gmail.com)



The Faculty (Other Subjects)



Prof. Harsh Gandhar
(Department of Economics)
Ph.D.MA(Eco) (Gold medalist)
Ph. 253-6131
Email. : hgandhar@gmail.com



Mr. Harmail Singh
(Department of Punjabi)
M.A.,M.Ed.
Ph. 253-4334
Email.harmailjoga83@gmail.com



Dr. Richa Sharma
(Department of Statistics)
M.Sc., B.Ed., Ph.D.
Ph. 253-4316
Email.:r.sandilya22183@gmail.com



Dr. Sucha Singh
(Environment, Road Safety Education)
Ph.D.,M.A., B.Ed,
Ph. 253-4327
Email.:suchasahota@gmail.com



Prof. Sheena Pall, M.A., M.Phil.,
(Department of Punjab History and Culture)
Ph.D, MA (History)
Ph.253-4329
Email.:deeyasheena@yahoo.co.in



Dr. Parveen Kumar
(Department of Punjabi)
M.A., M.Phil.,Ph.D. Ph. 253-
6138
Email.:parveensheron111@gmail.com



Course Structure

The duration of the course leading to the degree of Bachelors of Commerce (B.Com) is three academic years. Each year is divided into two semesters. The examination for the first, third and fifth semesters shall ordinarily be held in the month of December/January and for the second, fourth and sixth semesters in the month of April/May, or on such dates as may be fixed by the syndicate.

There will be 38 theory papers of 3700 marks.

Every candidate shall be examined in the subjects as laid down in the syllabus prescribed from time to time where 80 % marks will be based on External theory papers and 20% marks will be based on Internal assessment.

Internal Assessment: Internal assessment in each paper will be based on the assignments. Students have to submit online objective type assignment in each paper in all semesters. Assignments will be available at USOL website after the conduct of PCP.

External Assessment: External examination in each paper shall be conducted by Panjab University with the regular students of the University as per the schedule issued by COE.

Subjects/Papers for B. Com Semester-I & II

Semester-I			Semester- II		
Course Code	Course Title	Maximum Marks	Course Code	Course Title	Max Marks
BCM 101 A	Punjabi	50	BCM.201 A	Punjabi	50
	OR			OR	
BCM 101 B	History and Culture of Punjab		BCM 201 B	History and Culture of Punjab	
BCM 102	English and Business Communication	100	BCM 202	English and Business Communication	100
BCM 103	Interdisciplinary Psychology for Managers	100	BCM 203	Interdisciplinary E-Commerce	100
BCM 104	Business Economics-I	100	BCM 204	Business Economics-II	100
BCM 105	Principles of Financial Accounting	100	BCM 205	Corporate Accounting	100
BCM 106	Commercial Laws	100	BCM 206	Business Laws	100
BCM 107	Principles and Practices of Management	100	BCM 207	Human Resource Management	100

*Environment, Road Safety Education, Violence against Women/Children and Drug Abuse (EVS) Marks (100+50)

*This is a compulsory qualifying paper, which the students have to study in the B.A./B.Sc./B.Com./BBA1st year (2nd Semester). If the student/s failed to qualify the paper during the 2nd Semester, he/she/ they be allowed to appear/qualify the same in the 4th or 6th Semester/s.

Notification for the EVS is available on exams.puchd.ac.in separately from datesheet of your end semester exams.

Subjects/Papers for B. Com Semester-III & IV

Semester– II			Semester- IV		
Course Code	Course Title	Maximum Marks	Course Code	Course Title	Max Marks
BCM 301	Interdisciplinary Issues in Indian Commerce	100	BCM 401	Interdisciplinary Security Analysis and Portfolio Management	100
BCM 302	Cost Accounting	100	BCM 402	Advanced Accounting	100
BCM 303	Company Law	100	BCM 403	Auditing and Secretarial Practice	100
BCM 304	Business Mathematics and Statistics	100	BCM 404	Cost Management	100
BCM 305	Banking and Insurance	100	BCM 405	Marketing Management	100
BCM 306	Goods and Services Tax(GST)	100	BCM 406	Quantitative Techniques and Methods	100

Subjects/Papers for B. Com Semester- V & VI

Semester -V			Semester-VI		
Course Code	Course Title	Maximum Marks	Course Code	Course Title	Maximum Marks
BCM 501	Income Tax Laws	100	BCM 601	Direct Tax Laws	100
BCM 502	Management Accounting	100	BCM 602	Financial Management	100
BCM 503	Indian Economy	100	BCM 603	Issues in Financial Reporting	100
BCM 504	Production and Operations Management-I	100	BCM 604	Social and Business Ethics	100
BCM 505	Entrepreneurship and Small Business	100	BCM 605	Operations Research	100
BCM 506	Financial Markets & Services	100	BCM 606	Sectoral Aspects of Indian Economy	100

SYLLABI FOR B.COM FOR THE EXAMINATION OF 2020-21 ONWARDS

Note :

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

INSTRUCTIONS FOR THE PAPER SETTERS AND FOR STUDENTS INFORMATION

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

Section A (20 marks)

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

Section B (30 marks)

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

Section C (30 marks)

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

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

Section A : Four numerical questions out of six questions.

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

SCHEME OF B.COM. COURSE (GENERAL AND HONS.) SEMESTER-I

BCM101 A: PUNJABI

Max. Marks	: 50 marks.
Written	: 45 marks.
Internal Assessment	: 05 marks.
Time	: 3hrs.

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

Courses:

1. Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi, Publishers: Kasturi Lal & Sons, Amritsar-Jalandhar.

Chapters 1 to 6

2. List of words of Business Vocabulary attached (A to H)

Themes and Units:

1. Two questions from the book Galiey Chikkarh DoorGhar (With internal choice)	6+6=12 marks
2. Short answer question(4outof6)	2×4=08 marks
3. Essay (1 out of 4) (National andInternationalProblems)	10 marks
4. Translation of Business Advertisement from English toPunjabi	05 marks
5. Correct-Incorrect words (5wordsoutof8)	05 marks
6. Business Vocabulary (5wordsoutof8)	05 marks

Business Vocabulary

1. Acceptance	gqqtKBrh, ;thfeqsh
2. Account	b/yk
3. Accountant	b/ykeko
4. Acid Test Ratio	s[oZs nB][gks
5. Ad Valorem	w[Zb nB[:ko
6. Alternative Cost	ftebgh bkers
7. Amalgamation	;zfwôoD
8. Amortization of Debts	eof+nK dk feôstko G[[rskB
9. Amortization of fixed Assets	nub ;zgsh dh feôstko g{osh
10. Annuity	tkofôeh
11. Anticipated Prices	nB[wkfBs ehwsK
12. Arbitration	;kb;h, ftu'brh
13. Assets	;zgsh
14. Asset/Liability Statement	bffD/ ns/ d/D/ dk fuZmk
15. Associated Companies	;zfwfbs eZgBhnK
16. Authorized Capital	nfxekfos g{zih
17. Audit	b/yk gVskb
18. Average	n";s
19. Average Productivity	n";s T[sgkdesk
20. Average Income	n";s nkwdB
21. Back Log	fgSbk pekffnk
22. Balance Sheet	ô/ô ;koDh
23. Barter	t;s tNKdok
24. Bilateral Agreement	d' fXoh ;wM"sk
25. Bill of Exchange	j[zvh
26. Bond	foDFgZso
27. Book Value	feskph w[Zb
28. Book Keeping	tjh yksk
29. Bounty	fBo:ks nB[dkB
30. Break-Even Point	;wkB fpzd{
31. Breach of Trust	nwkBs ftu fônkBs
32. Broker	dbkb, pq'eo
33. Capital Account	g{zihrs yksk
34. Capital Expenditure	
35. Capital Formation	
36. Capital Gains	
37. Capital Goods	
38. Cash Balance	

39. Cash Book	g{zih o{g you
40. Cash Ratio	g{zih fBowkD
41. Circulating Capital	g{zih o{g bkG
42. Commerce	g{zih o{g t;sK
43. Commercial Capital	Bed pek{fnk
44. Commodity	o'eV tjh
45. Company	Bed nB{gks
46. Competition	wkoehN ftu bZrh g{zih
47. Corporation	ekwo; tDi, tgko
48. Cost Account	tDih g{zih
49. Cost of Production	T[gG'rsk t;s
50. Current Account	ezgBh
51. Current Liabilities	gqsh:'rsk
52. Debenture	fBrw
53. Debt Management	bkrs b/yk
54. Deferred Payment	T[sgkdB dh bkrs
55. Deflation	ukb{ b/yk
56. Demand deposit	ubzs d/DdkohnK
57. Demonstration Effect	vhp?Auo
58. Depreciation	foDFgqzX
59. Depression	o'e/j)/ G[rskB
60. Devaluation	w[Zdok ft;chsh
61. Discount Rate	s[ozs G[rskBh iwQK yksk
62. Disinvestment	gqdoôBh gqGkt
63. Dividend	w[Zb xNk]h
64. Distribution	nkofEe wzdk
65. Document of Title	eo;h dk ntw{bD
66. Double Entry	eN"sh do
67. Economic Indicator	ftfBt/ô
68. Entrepreneur	bkGFnzô
69. Excise Duty	ftsoD
70. Export Tax	jZe d;skt/÷
71. Expenditure	d{jok f}zdoki
72. Fair Trade	nkofEe ;{ue
73. Finance	
74. Financial Penalty	
75. Fine Paper	
76. Firm	

77. Firm Offer	T[Zdwh
78. Fiscal Policy	T[sgkdB eo
79. Fiscal Year	fBo:ks eo
80. Fixed Capital	you
81. Fixed Costs	T[fus tgko
82. Floatation	ftZs
83. Foreign Exchange	ftZsh dzv
84. Fringe Benefit	T[Zsw j[zvh
85. Giffen Goods	cow
86. Glut	gZeh g/ôeô
87. Goods Account	ftZsh Bhsh
88. Gross Profit	ftZsh ;kb
89. Hidden Tax	;Ekjh g{zih
90. Hoarding	;Ekjh you/
91. Holding Company	eo+k ukb{ eoBk
92. Human Capital	ftd/ôh w[Zdok
	T[gob/ bkG
	frøB t;sK
	Gowko
	wkb b/yk
	e[Zb bkG
	b[gs eo
	=yhokpk=h
	fB:zsoe ezgBh
	wB[Zyh g{zih

BCM101B HISTORY AND CULTURE OF PUNJAB–I

Instructions for the paper-setter and candidates: (for paper in Semester I & II)

- The syllabus has been divided into four Units.
There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions. Each question will carry 1 mark. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question

from each Unit-IV in all. Each question will carry 10 marks.

2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.

The paper-setter must put note (2) in the question paper.

3. One question from Unit-IV shall be set on the map.

Explanation:

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under : Map : 06 Marks
Explanatory Note : 04 Marks
In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.
3. The paper-setter would avoid repetition between different types of question within one question paper.

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

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

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

Pedagogy : Lectures, library work and discussions.

UNIT I

1. Harappan Civilization: extent and town planning and socio-economic life.
2. Life in Vedic Age: socio-economic and religious.
3. Growth of Jainism and Buddhism in Punjab on the region.

UNIT II

4. Society and Culture under Mauryas
5. Society and Culture under Gupta
6. Cultural Reorientation: main features of Bhakti; origin and development of Sufism

UNIT III

7. Evolution of Sikhism: teaching of Guru Nanak; Institutional Development - Manji, Masand, Sangat and pangat.
8. Transformation of Sikhism: martyrdom of Guru Arjan; martyrdom of Guru Tegh Bahadur and its impact.
9. Institution of Khalsa: new baptism; significance

UNIT IV

10. Changes in Society in 18th century: social unrest; emergence of misls and institutions- rakhi, gurmata,dalkhalsa.
11. Society and Culture of the people under MaharajaRanjit Singh
MAP (of undivided physical geographical map of Punjab): Major Historical Places: Harappa, Mohenjodaro, Sanghol, Ropar, Lahore, Amritsar, Kiratpur, Anandpur Sahib, Tarn Taran, Machhiwara, Goindwal, Khadur Sahib.

Suggested Readings:

1. Joshi, L.M (ed.) : History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University,Patiala,1989 (3rdedn.)
2. Joshi, L.M and Singh : History and Culture of the Punjab, Vol. I, Punjabi University, Fauja (ed.) Patiala,1977
3. Prakash, Buddha : Glimpses of Ancient Punjab, P.U.,Patiala,1983
4. Thapar, Romila : A History of India, Vol. I, PenguinBooks,1966
5. Basham, A.L : The Wonder That was India, Rupa Books, Calcutta (18th rep.),1992
6. Sharma, B.N : Life in Northern India, Munshi Ram Manohar Lal,Delhi,1966
7. Singh,Kirpal : History and Culture of the Punjab, PartII(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rdedn.).
8. Singh,Fauja (ed.) : History of the Punjab, Vol.III, Punjabi University,Patiala1972
9. Grewal,J.S. : The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad, 1990.
10. Singh, Khuwant : A History of the Sikhs, voll: 1469-1839, Oxford University Press Delhi,1991.
11. Chopra,P.N., Puri, B.N. : A Social, Cultural and Economic History of India, Vol. II, and Das, M.N. Macmillan, Delhi, 1974.
12. Hussain,Yusuf : Glimpse of Medieval Indian Culture, Asia Publishing House,Bombay,1973(rep.).

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

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

BCM 102: ENGLISH AND BUSINESS COMMUNICATION SKILLS

Note:

- (i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.
- (ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.

(iii) For Unit I, the prescribed text is **Ten Mighty Pens**, ed., K.A. Kalia (Oxford University Press), The relevant sections, however, areas follows:

- | | | | |
|------|------------------------------------|---|------------------------|
| I. | The Model Millionaire | : | <i>Oscar Wilde</i> |
| II. | The Gift of the Magi | : | <i>O. Henry</i> |
| III. | The Judgement-seat of Vikramaditya | : | <i>Sister Nivedita</i> |
| IV. | Fur | : | <i>Saki</i> |
| V. | A. Marriage Proposal | : | <i>Anton Chekhov</i> |

(iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end. Unit II shall consist of the following sub-units:

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

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

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

Practical Work:

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

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

Testing Scheme:

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

Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text Ten Mighty Pens .	12 Marks
Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, be based upon the prescribed text Ten Mighty Pens .	10 Marks

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

Suggested Reading:

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

BCM103: PSYCHOLOGY FOR MANAGERS

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

UNIT- I

Introduction: Concepts, Definitions; Need and Importance of OrganisationalBehaviour for Managers, Contributing Disciplines of OB. Nature and Scope, OrganisationalBehaviour Models. Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour

Personality: Meaning, Characteristics, Determinants and Theories of Personality Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions.

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

UNIT II:

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale. Inter Personal Behaviour and Transactional Analysis (TA).

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership . Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

Reference books:

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

BCM 104: BUSINESS ECONOMICS-I

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

UNIT – I

Consumer Behaviour

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

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

Law of Demand

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

UNIT-II

Production and Revenue

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

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

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

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

Monopoly: Feature, Equilibrium of Firm/Industry, Price Discrimination and Its Types. Monopolistic Combination: Features, Price-Output Policy of the Firm. Selling Cost, Meaning, Effects, Equilibrium of Firm with respect to Selling Cost.

Reference books:

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

BCM 105: PRINCIPLES OF FINANCIAL ACCOUNTING

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

UNIT – I

Generally Accepted Accounting Principles (GAAP): Accounting Concepts and Conventions: their Nature, Purposes and Limitations. Introduction to Accounting Software and Tally.

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

Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches). Departmental Accounting: Meaning, Needs, Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealised Profit.

UNIT – II

Accounting for Consignment. Accounting for Joint Venture.

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

Royalty Accounts

Practical work:

1. Practical Accounting work using Tally Software

Reference books:

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

BCM 106: COMMERCIAL LAW

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

UNIT I

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

UNIT II

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency. Introduction to Right to Information Act, 2005

The Consumer Protection Act, 2019: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery.

Reference books:

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

Practical Work

1. How to file an application under Consumer Protection Act
2. Short case studies to be included in section A

BCM 107: PRINCIPLES AND PRACTICES OF MANAGEMENT

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

UNIT I

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

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

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

UNIT II

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

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

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

Reference books:

1. Peter F. Drucker, 'The Practice of Management'
2. Wehrich and Koontz, 'Essentials of Management'

3. Stoner and Freeman, 'Management'
4. David R Hampton, 'Modern Management'
5. Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications'

SEMESTER-II

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

BCM201 A: PUNJABI

Max.Marks : 50marks.
 Written : 45marks.
 Internal Assessment : 05marks.
 Time : 3hrs.

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

Courses:

1. Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi, Publishers: Kasturi Lal & Sons, Amritsar-Jalandhar.

Chapters 7 to 12.

2. List of words of Business Vocabulary attached (I to Z)
 Themes and Units:
 Two questions from the book Galiey Chikkarh Door Ghar. (With internal choice) 6+6=12 marks

1. Short answer question (4 out of 6) 2 x 4 = 08 marks
2. Business Correspondence: Letters 10 marks
3. Punctuation = 05 marks
4. Business Advertisement (Punjabi) = 05 marks
5. Business Vocabulary = 05 marks

Suggested Readings

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

Business Vocabulary

1.	Imperfect Competition	ng{oD w[ekpbk
2.	Imperfect Market	ng{oD wzvh
3.	Imports	nk:ks
4.	Import Duty	nk:ks eo
5.	Imputed Income	nko'fgs nkwdB
6.	Imprest Account	g/Ôrh b/yk
7.	Income Statement	nkwdB fuZmk
8.	Index of Profit	bkG ;{ue
9.	Income Tax	nkwdB eo
10.	Inflation	w[dok ;chsh
11.	Intangible Assets	n;E{b b?DdkohnK
12.	Investment	fBt/ô
13.	Invoice	phue
14.	Jobber	;Nke nkVQsh
15.	Job Casting	bkrS fBoXkoD
16.	Joint Venture	;KMk T[Zdw
17.	Labour	feos
18.	Laissez Fair	y[ZbQh ftt;Ek
19.	Lease Holding Building and Property	gZN/ Ós/ ffwkos ns/ ikfjdkd
20.	Ledger	ôksk
21.	Ledger Folio	yksk gzBk
22.	Liabilities	d/DdkohnK
23.	Liquid Capital	jk+o g{zih
24.	Market	wzvh
25.	Marketable Goods	fteD:r t;sK
26.	Mechanization	wôhBheoB
27.	Mercantilism	tgkotkd
28.	Monetary System	w[Zdok gqzX
29.	Money of Account	b/y/ dh w[Zdok
30.	Monopoly	J/ekfXeko
31.	Multiple Taxation	nB/e o{g eokXkB
32.	Mortgage	
33.	Net Investment	
34.	Net Profit	
35.	Notice of Stoppage	

36.	Office Expenses Account	oʃjD, froth
37.	Oligopoly	fʃo' b fʃt/ð
38.	Open Market Operations	fʃo' b bkG
39.	Over Due	o'e ;{uBk
40.	Over Head Cost	dəsoh ðou b/yk
41.	Partnership	r[ZN nʃʌeko
42.	Payable Accounts	y[ZbQk wzvʰ fʃjko
43.	Preference Shares	fwnkd g[Zrh
44.	Premium	pZMh bkrs
45.	Price Control	fʃZ;/dkoh, ;KMhdkoh
46.	Production	d/D:'r b/y/
47.	Profit Margin	soihjh fʃZ;/
48.	Proprietor	gqʰwhnw
49.	Quasi Negotiable Instrument	ehws fʃB:zsoD
50.	Quotas	T[sgkdB
51.	Quotation	bkG nzô
52.	Rate of Exchange	;zgsh wkbe
53.	Ready Delivery	noX fʃZeoh:'r j[zvh
54.	Real Wages	e'N/
55.	Rebate	w[Zb ;{uh
56.	Recession	tNKdok do
57.	Receivable Accounts	fʃnko wkb
58.	Redemption of Mortgage	tk;sfte wid{oh
59.	Receipts and Payment Account	S'N, eN"sh
60.	Rent	nkoʃEe wzdʰ dk d"o
61.	Rent Account	b?D:'r b/y/
62.	Reserve Price	oʃjD S[vkT[Dk
63.	Revenue	gqkgsh ns/ ndkʃrh b/yk
64.	Sales Transfer Order	feokʃnk
65.	Security Market	brkB b/yk, feokʃnk b/yk
66.	Service Goods	okythA ehws
67.	Shares	nkwdB
68.	Share Capital	fʃZeoh fʃzsek b j[ew
69.	Share Holder	gqshG{sh pkiko
70.	Share Market	
71.	Short Bills	
72.	Slump	
73.	Speculation	

74.	Sole Proprietorship	;/tk t;sK
75.	Speculative Motive	ô/no, fZ;/
76.	Staple Good	ô/no g{zih
77.	Statutory Company	nzô Xkoe
78.	Stock	ô/no pkiko
79.	Stock Exchange	nbgekbbh j[zvhnK
80.	Subsidiary Company	wzdk
81.	Surety	;ZNk nB[wkB
82.	Tariff	J/eb wkbeh
83.	Tax Exemption	;ZNk ;[Gkth wzst
84.	Tax Base	gqw[Zy tgkoe t;s
85.	Tax Evasion	ekB{zB nXhB ;Ekfgs ezgBh
86.	Tax Equity	Gzvko, ;Nke
87.	Tender	ok; dh wzvh, ô/no pkiko
88.	Terms of Payment	jkfje ezgBh
89.	Terms of Trade	+kwB
90.	Trademark	do ;{uh
91.	Transactions	eo S'N
92.	Transfer Means	eo nkXko
93.	Under Value	eo u'oh
94.	Unproductive Expenditure	eo ,wBhsh
95.	Unproductive Labour	N?Avo
96.	Validity Period	G[rskB dhnK ôosK
97.	Vertical Integration	tgko dhnK ôosK
98.	Wages	wkoek
99.	Wages Account	; "d/, b?D d/D
100.	Wage Goods	j;sKsoD ;kXB
101.	Wage Book	xZN w[ZbnzeD
102.	Wharf age	nD-T[gikT{ you
103.	Write Off	nD-T[gikT{ feos
104.	Working Capital	gqwkwfDs fwnkd
105.	Yield	,wo{g ;zxNB
106.	Zero Rate of Interest	wid{oh
		T[ios b/yk

wid{oh t;sK
T[ios t]h
wk;{b, T[sQok]h
tZN/ yks/ gkT[Dk
ubzs g{zih
T[gi, gqkgsh
ftnki dh =ho' do

Semester II

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

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

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

Explanation:

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under : Map : 6Marks
Explanatory Note : 4 Marks
In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.
3. The paper-setter would avoid repetition between different types of question within one question paper.

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

Max.Marks	:	50
Theory	:	45
InternalAssessment	:	05
Time	:	3 Hours

Objectives: To introduce the students to the history of Punjab region in modern times.
Pedagogy: Lectures, library work and discussions.

UNIT I

1. Introduction of Colonial Rule in Punjab: Annexation of Punjab; Board of Administration
2. Western Education: Growth of Education and rise of middle classes
3. Agrarian Development: Commercialization of agriculture; canalization and colonization.

UNIT II

4. Early Socio Religious Reform: Christian Missionaries; Namdhari; Nirankari.
5. Socio Religious Reform Movements: activities of Arya Samaj; Singh sabhas; Ahmadiyas.
6. Development of Press & literature: growth of print Technology; development in literature

UNIT III

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

UNIT IV

10. Partition and its Aftermath: resettlement; rehabilitation
11. Social Concerns In Post Independence Punjab: language; immigration; socio-economic issues.
12. MAP (Physical geographical map of undivided Punjab): Major Historical places: Delhi, Kurukshetra, Jaito, Ferozepur, Ambala, Amritsar, Lahore, Ludhiana, Qadian, Jalandhar, Lyallpur, Montgomery.

Suggested Readings:

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

Macmillan,delhi,1974.

BCM 202 : ENGLISH AND BUSINESS COMMUNICATION

Note:

- (i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Totalis100.
- (ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shalldeal with different aspects of communication and language learningskills.
- (iii) For Unit I, the prescribed text is **Ten Mighty Pens** Issues ed. K.A. Kalia (Oxford UniversityPress).

The relevant sections, however, are as follows:

I. Chandalika:RabindranathTagore

II. A Bachelor's Complaint of the Behaviour of Married People:CharlesLamb

III. El Dorado:R.L.Stevenson

IV. Bores :E.V.Lucas

V. The Art of the Essayist :A.C.Benson

- (iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end, Unit II shall consist of the followingsub-units:

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

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

Practical Work: To impart skills of Group Discussion.

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

Note: *In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased outof100.*

Testing Scheme: The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be asfollows:
Section I *(It is text-based and corresponds to Unit I in the syllabus)*

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

Suggested Reading:

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

BCM 203: E- COMMERCE

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

UNIT I

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

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

UNIT II

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

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

Reference books:

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

BCM 204: BUSINESS ECONOMICS-II

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

UNIT-I

Distribution

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

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

Preference Theory of Interest.

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

UNIT-II

Say's Law of Market: Meaning, Implications, Classical Theory of Income Output and Employment: Keynesian Theory of Employment.

Effective Demand: Determination, Importance

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

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

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

Reference books:

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

BCM 205: CORPORATE ACCOUNTING

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

UNIT I

Issue, Forfeiture, Reissue and Buy-Back of Shares, Redemption of Preference Shares.

Right Issue and Bonus Shares.

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

UNIT II

Underwriting of Shares and Debentures. Issue and Redemption of Debentures.

Accounts of Banking Companies Accounts of Insurance Companies.

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

Practical Work:

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

Reference books:

1. R.L. Gupta and M. Radhaswamy – Advanced accounts – Sultan Chand.

2. Shukla Garewal and Gupta – Advanced accounts – S.Chand, NewDelhi.
3. D. Chanderbose – Advanced Accounting, Vol. I, PHI Learning Pvt.Ltd.
4. T.S. Reddy and A. Murthy – Corporate Accounting, Margham Publications,Chennai.

BCM 206: BUSINESS LAWS

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

UNIT– I

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

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

UNIT-II

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

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

Note: short case studies to be included in Section A

Reference books:

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

BCM 207: HUMAN RESOURCE MANAGEMENT

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

UNIT – I

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

Human Resource Planning; Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits.

Job Analysis and Job Design: Introduction, Objectives, Benefits, Process, Techniques and Problems in

Job Analysis. Job Design- Meaning, Objectives and Techniques of Job Design.

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

UNIT – II

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

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

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

Reference books:

1. Dessler, Personnel Human Resource Management, Prentice Hall of India.
2. D A DeCenzo and S P Robbins, Personnel/ Human Resource Management, Prentice Hall of India.
3. Ian Beardwell and Len Holden, Human Resource Management, Macmillan.
4. Wendell French, The Personnel Management Process, Houghton Mifflin Co., Boston...
5. M S Saiyadain, Human Resource Management, Tata McGraw

ENVIRONMENT, ROAD SAFETY EDUCATION, VIOLENCE AGAINST WOMEN/CHILDREN AND DRUG ABUSE (SEMESTER – II)

*** Total duration of the whole paper (Consisting of four parts) shall be of 2 hours, carrying 100 marks in whole, divided into the ratios of 40:20:20:20**

Note: The syllabus has 15 topics to be covered in 20 hour lectures in total, with 2 lectures in each topic from 2 to 11 and one each for the topics 1 and 12 to 15.

1. **Environment Concept :**

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

2. **Atmosphere:**

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

3. **Hydrosphere:**

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

4. **Lithosphere:**

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

5. **Forests:**
Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban Forests, ChipkoAndolan.
6. **Conservation of Environment:**
The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems – soil, water , air, wildlife, forests.
7. **Management of SolidWaste:**
Merits and demerits of different ways of solid waste management– open dumping, landfill, incineration, resource reduction, recycling and reuse, vermicomposting and vermiculture, organic farming.
8. **IndoorEnvironment:**
Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food; uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.
9. **Global EnvironmentalIssues:**
Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.
10. **Indian Laws onEnvironment:**
Indian laws pertaining to Environmental protection: Environment (Protection) Act, 1986; General information about laws relating to control of air, water and noise pollution. What to do to seek redressal.
11. **Biodiversity:**
What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002.
12. **Noise and MicrobialPollution:**
Pollution due to noise and microbes and their effects.
13. **Human Population andEnvironment:**
Population growth and family welfare programme, Human Health. HIV-AIDS.Human Rights.
14. **SocialIssues:**
Environmental Ethics: Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation.
15. **Local EnvironmentalIssues:**
Environmental problems in rural and urban areas.Problem of Congress Grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

Practical

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

Examination Pattern:

A qualifying paper of 40 marks comprising of forty multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong answer or un-attempted question), and of 1 hour duration.

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

UNIT II (ROAD SAFETY)

Concept and Significance of Road Safety. Role of Traffic Police in Road Safety.

Traffic Engineering – Concept & Significance. Traffic Rules & Traffic Signs.

How to obtain Driving License.

Traffic Offences, Penalties and Procedures. Common Driving mistakes.

Significance of First-aid in Road Safety.

Role of Civil Society in Road Safety. Traffic Police-Public Relationship.

Note: Examination Pattern :

- The Environment and Road Safety paper is 60 marks.
- Sixty multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong or un-attempted questions).
- The paper shall have two units: Unit I (Environment) and Unit II (Road Safety).
- Unit II shall comprise of 20 questions with minimum of 1 question from each topic 1 to 10. The entire syllabus of Unit II is to be covered in 10 hours.
- All the questions are to be attempted.
- Qualifying Marks 33 percent
- The paper setter is requested to set the questions strictly according to the syllabus.

Suggested Readings

The Motor Vehicle Act, 1988 (2010), Universal Law Publishing Co. Pvt. Ltd., New Delhi.

Road Safety Signage and Signs (2011), Ministry of Road Transport and Highways, Government of India.

Websites:

www.chandigarhpolice.nic.in www.punjabpolice.gov.in www.haryanapolice.gov.in

www.hppolice.nic.in

SYLLABUS ON “VIOLENCE AGAINST WOMEN & CHILDREN” AT UNDER-GRADUATE LEVEL

UNIT III OF COMPULSORY PAPER ON ENVIRONMENT & ROAD SAFETY EDUCATION AS PART OF SEMESTER – II

Unit – III VIOLENCE AGAINST WOMEN & CHILDREN

1. Concept and Types of Violence: Meaning and Definition of violence; Types of Violence against women – domestic violence, sexual violence (including rape), sexual harassment, emotional/psychological violence; Types of Violence against children – physical violence, sexual violence, verbal and emotional abuse, neglect & abandonment.

2. Protective Provisions of IPC on Domestic Violence & Sexual Violence against Women:

Dowry Death – Section 304B;

Rape – Sections 375, 376(1), 376A, 376B, 376C, 376D and 376E; Cruelty – Section 498A;

Insult to Modesty – The Indian Penal Code does not define the word eve-teasing; there are three sections which deal with crime of eve-teasing. These are Sections, 294, 354 and 509 of Indian Penal Code. Section 509 of the Indian penal code defines (Word, gesture or act intended to insult the modesty of a woman), Section 294 – (Obscene acts and songs) and Section 354 (Assault or criminal force to woman with intent to outrage her modesty);

Hurt & Grievous Hurt Provisions – Sections 319 to 326; Acid Attacks – Sections 326A and 326B;

Female Infanticide – Section 312, Section 313 of Indian Penal Code (Causing miscarriage without women's consent) and section 314;

Sexual Harassment – For providing protection to working women against sexual harassment, a new section 354 A is added; 354 B (Assault or use of criminal force to women with intent to disrobe); 354 C Voyeurism; 354 D (Stalking). All these provisions are added in IPC to protect women against acts of violence through Criminal Law (Amendment) Act, 2013; Human Trafficking and Forced Prostitution- Sections 370 and 370A

3. Protective Laws for Women:

Provisions of Protection of Women Against Domestic Violence Act 2005 – Definition, Powers of the Magistrate and Protection Officers, Protection order, Residence order, Monetary relief, Custody order and Compensatory order.

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 – Definition, Internal Complaint Committee, Local Complaint Committee, Procedure adopted by Committee for punishing accused.

4. Protective Provisions of IPC regarding Sexual Violence against Children:

Section 293 (sale etc. of obscene objects to young persons); 294 (obscene acts & songs); 305 (abetment of suicide of child); 315 to 317 (act causing death after birth of a child etc.); 361 (kidnapping from lawful guardianship); 362 (abduction); 363 (punishment for kidnapping); 363A (kidnapping or maiming a minor for purposing of begging); 364A (kidnapping for ransom etc.); 366 (kidnapping etc. to compel woman for marriage etc.); 366A (procurement of minor girl for illicit forced intercourse); 366B (importation of girl from foreign country); 367 (kidnapping/abduction in order to subject person to grievous hurt, slavery etc.); 369 (kidnapping adductive child under 10 year with intent to steal from its person); 372 & 373 (selling & buying minor for purposes of

prostitutionetc.).

The Protection of Children from Sexual Offences Act, 2012: An overview of the POCSO, relevant legal provisions and guidelines for the protection of children against sexual offences along with punishments; role of doctors, psychologists & mental experts as per rules of POCSO.

Note: Instructions for Examination:

Unit III of the paper dealing with Violence against Women and Children is of 20 Marks.

It shall have 20 multiple-choice questions (with one correct and three incorrect choice options and no deduction of marks for wrong or un-attempted questions). Minimum two questions from each topic must be covered.

All the questions are to be attempted Qualifying Marks 33 percent Duration of Examination 30 Minutes

The Paper Setter is requested to set the questions strictly according to the syllabus.

Pedagogy:

The entire syllabus of Unit III is to be covered in ten hours in total, with each lecture of one-hour duration.

The purpose behind imparting teaching-learning instructions is to create basic understanding of the contents of the Unit III among the students.

RELEVANT READING MATERIAL

Ahuja, Ram (1998), Violence against Women, New Delhi: Rawat Publication

NRHM, Child Abuse, A Guidebook for the Media on Sexual Violence against Children The Indian Penal Code (Universal Law Publishing Co. Pvt. New Delhi).

The Protection of Children from Sexual Offences Act, 2012 The Protection of Women from Domestic Violence Act 2005

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

UNO, United Nations Secretary-General's Study on Violence against Children, adapted for Children and Young People

Unit –IV Drug Abuse

UNIT IV (Drug abuse: problem, prevention and management)

1. Problem of drugabuse

Meaning and concept; types of drugs often misused;antibiotics, steroids and their misuse with suitable examples;habit forming drugs and their effects; drug addiction; drug tolerance and withdrawal symptoms;various signs and symptoms of drug abuse;vulnerable groups (age, gender and socio-economic status)

2. Prevention and management of drugabuse

Medical treatment through deaddiction center, support of family, media and school education; Government policies, programs and laws to prevent drug abuse.

Instructions to the examiners

1. Unit IV of the paper dealing with Drug abuse would be of 20 marks comprising of twenty multiple choice questions carrying one mark each having four options a, b, c, d with one correct and three

incorrect alternatives.

2. The question paper shall be set strictly according to the syllabus uniformly
3. All the questions are to be attempted

Note: The teaching hours for the Unit IV will be 10 hours Suggested readings

1. Kapoor T (1985) Drug epidemic among Indian Youth. New Delhi: Mittal Pub
2. Modi, Ishwar and Modi, Shalini (1997) Drugs: addiction and prevention, Jaipur: Rawat publications
3. World drug Report 2019, Booklet 1, Executive summary, United Nations Office of drug and crime
4. Bansal R and Kumar A (2020) Drug abuse, addiction and recovery

SEMESTER-III

BCM 301: ISSUES IN INDIAN COMMERCE

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

UNIT-I

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

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

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

UNIT-II

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

Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading, Commodity Exchanges in India.

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

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

Reference books:

1. Indian Economy - Datt and Sundharam, S Chand and Co. New Delhi
2. Indian Economy - M.B. Shukla, Taxman Publication, New Delhi
3. India Transport Report, National Transport Development Committee Report, Routledge, Tolstoy Marg, New Delhi

4. Financial Markets Institutions and Financial Services, CGomez–Prentice-Hall.
5. Principles of Business Organisation, by Y.K. Bhushan, Sultan Chand & Co, New Delhi
6. Guruswamy. S – Global Financial Institutions, Tata McgrawHills India.
8. Khan – my Indian Financial Systems - Tata McgrawHills India.
9. Website of MakeinIndia

BCM 302: COST ACCOUNTING

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

UNIT – I

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

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

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

UNIT – II

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

Preparation of Cost Sheet, Operation Costing, Service Costing.

Cost Ledger Accounting, Reconciliation of Cost and Financial Accounts.

Practical Work:

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

Reference books:

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

BCM 303: COMPANY LAW

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

UNIT - I

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

Formation of Company – Promotion & Registration, Pre-incorporation Contract and Provisional

Contracts.

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

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

Share Capital – Kinds of Shares, Book Building Process, Information Memorandum, Dematerialization of Shares, ASBA System, Transfer & Transmission of Shares.

UNIT- II

Members and Shareholders – Their Rights and Duties.

Management – Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Removal of Directors, Board Meetings, Other Managerial Personnel and Remuneration.

Winding Up-Concept and Modes.

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

Reference books:

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

BCM 304: BUSINESS MATHEMATICS AND STATISTICS

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

UNIT I

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

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

Maxima and Minima of Functions of One Variable only

UNIT II

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

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

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

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

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

Reference books:

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

BCM 305: BANKING AND INSURANCE

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

UNIT – I

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

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

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

UNIT – II

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

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

Reference books:

1. M N Mishra, S B Mishra: Insurance Principles & Practice, Sultan ChandandSons.
2. James L Athearn: Risk and Insurance, WestPublicationCo.
3. NaliniPravaTripathy and Prabir Pal: Insurance Theory and Practice, PrenticeHallIndia.
4. PAS Mani: Life Insurance in India, Western Printers and Publication. Insurance & Risk Management – Dr. P.K.Gupta,Himalaya PublishingHouse,Delhi.
5. Banking Law and Practice Maheshwari, S.N. and Maheshwari, S.K.,Kalyani Publishers, New Delhi.
6. Emerging Trends in the Banking Sector, Mittal R.K., Saini A.K. &Dhingra Sanjay, Macmillan, NewDelhi.
7. MadhuVij: Management of Financial Institutions in India,AnmolPublications.
8. U.C. Patnaik: Rural Banking in India, Anmol Publications.
9. Vasanth Desai: Nature and Problems of Commercial Banking in India, Himalaya Publishing House.
10. V.K. Gupta: Management of Financial Institutions in India,RadhaPublications
11. G. Ramesh Babu: Management of Financial Institutions in India, CraftPublishingCompany.
12. Vasanth Desai: Indian Banking, Nature and Problems, HimalayaPublicationsHouse.

BCM-306: GOODS AND SERVICE TAX

Objective: Understanding of Basics of GST

Unit I

Tax structure in India: Direct and Indirect taxes, Overview of Goods and services tax, Implementation of GST: GST Council, Reasons for GST introduction: Pros & Cons, Registration: Persons liable for Registration- Procedure of registration- Exemption from Registration, Administration: Officers under GST- their appointment and powers, Levy and collection of CGST/ SGST, Composition levy scheme, Input tax credit(Simple problems) , Time of supply, Tax invoice, Credit and debit notes.

Unit II

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- Place of supply, Exemption from GST, Value of supply: Computation of taxable value & tax liability- Valuation rules, Returns and Payment under GST, Refund of taxes, Offences and penalties, GST portal: GSTN, GSP's and ASP's.

Reference books:

1. The Central Goods and Services Tax Act, 2017 of Ministry of Law and Justice (Legislative Department) 12th April, 2017) published in The Gazette of India dated 12th April, 2017.
2. Taxmann's GST Ready Reckoner Updated till 18th June, 2017.
3. Taxmann's GST Manual-Enforced w.e.f. 1.7.2017.
4. GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi.
5. Goods and Services Tax in India Notifications by Government of India
6. GST Bill 2012
7. Integrated Goods and Services Tax Act 2017

SEMESTER-IV

BCM 401: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

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

UNIT – I

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

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

Investment Analysis : Fundamental Analysis – Economic, Industry and Company Analysis. Technical Analysis. Fundamental v/s Technical Analysis.

UNIT – II

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

Portfolio Performance Evaluation and Revision.

Global Investing – Benefits and Options for Global Investment.

Reference books:

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

9. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand&Sons

BCM 402: ADVANCED ACCOUNTING

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

UNIT-I

Valuation of Shares Valuation of Goodwill Insurance Claims.
Accounting for Hire-Purchase and Instalment system

Investment Accounts

UNIT-II

Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.
Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assests - Bonus Issue (Excluding Cross Holdings).
Liquidation of Companies.

Practical work :

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

Reference books:

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

BCM403: AUDITING AND SECRETARIAL PRACTICE

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

UNIT-I

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

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

Verification and Valuation of Assets & Liabilities

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

UNIT – II

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

Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Role of Company Secretary before, during and after Meetings.

Practical Work :

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

Reference books:

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

BCM 404: COST MANAGEMENT

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

UNIT – I

Cost Management: Need Significance and Different Areas of Cost Management and Application. Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by-products).

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

UNIT – II

Techniques for Cost Control:

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

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

Standard Costing, Analysis of Variance.

Practical Work:

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

Reference books:

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

BCM 405: MARKETING MANAGEMENT

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

UNIT – I

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

Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process. Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning.

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

UNIT – II

Pricing Decision: Pricing Policies and Strategies.

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

Promotion Decisions: Communication Process.

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

Recent trends in online marketing; e- marketing, mobile marketing and social media marketing.

Reference books:

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

BCM 406: QUANTITATIVE TECHNIQUES AND METHODS

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

UNIT I

Quantitative Techniques: Introduction and Use in Business

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

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

UNIT II

Interpolation and Extrapolation

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

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

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

Reference books:

1. Dowling E. *Mathematical Methods for Business and Economics*, McGraw Hill

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

SEMESTER-V

BCM 501: INCOME TAX LAW

Objective: The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

UNIT – I

Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.
Income from Salaries, Income from House Property.

UNIT – II

Profits and Gains of Business and Profession including Depreciation, Capital gains, Income from Other Sources.

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

Practical Work:

1. Preparation of Form 16 and 16A
2. Preparation and Filing of ITR Forms
3. Preparation of PAN Form

Suggested Readings:

1. Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania. (Taxmann Publications, New Delhi)
2. Income Tax Law and Accounts – Dr. H. C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)
3. Income Tax – Dr. Garish Ahuja & Dr. Ravi Gupta (Bharat Publications, New Delhi)

BCM 502: MANAGEMENT ACCOUNTING

Objective: To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of Accounting in Financial Management.

Unit-I

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

Unit-II

Fund Flow Statement, Cash Flow Statement (AS-3). Price Level Accounting, Social Accounting, Human Resource Accounting (Concept only), Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

Practical: Use of various software packages to obtain different Management Accounting outputs like: (i) Fund Flow Statement, (ii) Ratio Analysis, (iii) Cash Forecasting.

Referencebooks:

1. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
2. Khan M.Y. and Jain P.K., Management Accounting; Tata McGraw Hill, New Delhi.
3. Kaplan R.S. and Atkinson A.A., Advanced Management Accounting, Prentice India International, New Delhi.
4. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi
5. I.M. Pandey : Management Accounting, Vikas Publication
6. Debarshi Bhattacharya : Management Accounting, Pearson Publication

BCM 503: INDIAN ECONOMY

Unit – I

- i) State of Indian Economy at the time of Independence.
- ii) Nature of Indian Economy.
- iii) Features and Appraisal of Economic Reforms Programme.
- iv) Comparing Development Experience of Economies of India and China.
- v) National Income of India – Estimates, Inter-regional Variations in National Income.
- vi) Demographic Features of Indian Population, Demographic Dividend.

Unit – II

- i) Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt.
- ii) Capital Market: Growth, Problems and Reforms since 1991.

- iii) External Sector: Contemporary Problems of India's International trade. Balance of Payments Position, Foreign Trade Policy.
- iv) Economic Planning in India – Objectives, Achievements and Failures, Latest Five Year Plan in India, NITIAayog.

Suggested Readings:

1. Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay.
2. Jalan, Bimal 1992: the Indian Economy – Problems and Prospects, Viking, New Delhi.
3. Ahluwalia, I.J. and Little, IMD(eds.) 1998: India's Economic Reforms and Development. (Essays in Honour of Manmohan Singh), OUP, New Delhi
4. Nagraj, R. 2006: Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.
5. Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House
6. Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition
7. Dhar, P.K.: Indian Economy – Its Growing Dimensions (Latest Edition), Kalyani Publishers
8. Economic Survey: Government of India, Latest Issue
9. Economic and Political Weekly: Various Issues

BCM 504: PRODUCTION AND OPERATION MANAGEMENT

Objectives: The objective of this course is to enable the students to understand the concepts of production and operations management of an industrial undertaking.

Unit-I

Introduction of Production and Operational Management: Meaning, Objectives and Scope. Strategic Planning and Demand Forecasting. Production Process and Analysis. Capacity Planning and Management. New Product/ Service Design and Development. Facility Location. Facility Layout. Production Planning and Control Techniques- Sequencing (Processing in Job through Two Machines) and Network Analysis - PERT/CPM (including Crashing).

Unit-II

Work Measurement and Work Study: Methods, Analysis and various Charts, Time Study and Principles of Motion Economy. Purchase Management. Inventory Management Fundamentals : Economic Order Quantity, Quantity Discount, Reorder Level, Lead Time, Safety Stock, JIT. Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

Suggested Readings:

1. B. Mahadevan "Operations Management Theory & Practice", Pearson Education.
2. Kanishka Bedi, "Production & Operations Management", Oxford Higher Education.
3. L.J. Krajewski & L.P. Ritzman "Operations Management Processes & Value Chains", Pearson Education.
4. B.S. Goel "Production Operation Management".
5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal, "Operations

Management – For Competitive Advantage”, The McGraw Hill Companies.

BCM 505: ENTREPRENEURSHIP AND SMALL BUSINESS

Objectives:-The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

UNIT- I

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics, Entrepreneurial mindset..Distinction between manager and entrepreneur.Distinction between entrepreneur and intrapreneur. Innovation- meaning , features, and need. Latest innovations in manufacturing and service sectors.Social and commercial entrepreneurship.

Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment.

Business Planning. Entrepreneurial Development Programmes-- their Relevance and Achievement, Role of Government in OrganizingEDPs.

UNIT- II

MSMEs –Definition, Registration process and its procedure, Benefits of registration. MSMEs--- Seed Bed of Entrepreneurship; Start up- Its Concept, steps and need.

Product Planning and Management; Marketing Management; Growth and Diversification Strategies. Logistics management—meaning, features, and its role in business enterprises Role of MSMEs in the National Economy; Role of ecommerce and mcommerce in promoting small business.Small Business and Modern Technology.Tax Considerations/tax benefits to MSMEs; MSME’S Exemptions.

Project works

- Understanding the life of celebrated and unsung entrepreneurs
- Study the role of government, women, and dalits as entrepreneur
- Study the role of social marketing, social entrepreneurship, and social audit
- Study the role of different forms of business ownership
- Study the online business models and role of ecommerce and mcommerce
- Study of Indian model of businesses
- Study the shades of business in urban and rural areas
- Study various aspects of organizations like Tata, Reliance, Maruti, Hindustan Motors, Wipro, Haldiram, Flipkart, Amul, Amaravati Taluka, Lizzatpapad, Google, Apple etc.
- Study Gandhi’s Trusteeship model through Corporate Social Responsibility/Corporate
- Governance orientation of companies.
- Study the role of demographic, psychographic, political, competitive, and environmental factors in business
- Study the management of businesses like wellness, event management, radio taxis, etc.
- Study the role of business facilitators like banking, insurance, supply chain, and logistics, etc.
- Study of Dabbawals and mathematical reasoning
- Use and analysis of secondary data sources for business decision making
- Writing business plan

Suggested readings

1. Desai, Vasant (2003). Small-Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt.Ltd., Singapore.
4. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd., New Delhi.
5. . Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi.
6. David, Otes (2004). A Guide to Entrepreneurship. Jaico Books Publishing House, Delhi.
7. Taneja (2004). Entrepreneurship. Galgotia Publishers

BCM 506: FINANCIAL MARKETS AND SERVICES

Objective: To familiarize the students with the traditional and modern financial and services.

UNIT I

Financial Markets: Meaning, Functions and Types.

Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India.

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.

UNIT II

Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Financial Services and Economic Environment, Players in Financial services. Merchant Banking: Concept, Evolution and Functions of Merchant banks.

Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds.

Exchange Traded Funds, Factoring.

Suggested readings

1. Financial Markets: A Beginners' Module, Workbook from NSE
2. Mutual Fund: A Beginners' Module, Workbook from NSE
3. Gurusamy, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
4. Saunders, Financial Markets and Institutions, 3rd edition, Tata McGraw Hill.
5. Thummuluri, Siddaiah, Financial Services, 1st edition, Pearson Education.
6. Khan, Indian Financial Systems, 6th edition, Tata McGraw Hill

SEMESTER –VI

BCM 601: DIRECT TAX LAWS

Objective: The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

UNIT – I

Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate&Relief. Assessment of Individual.

UNIT –II

Assessments of HUF, Association of Persons & Firm.

Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals&Revision.

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

Practical Work:

1. Filing of return by an Individual, HUF&Firm.
2. Filling and Submission of TDS Form.

Suggested Readings:

1. Students' Guide to Income Tax - Dr. Vinod K. Singhania & Dr. Monica Singhania. (Taxmann Publications, New Delhi)
2. Income Tax Law and Accounts—Dr. H.C. Mehrotra & Dr.S.P.Goyal (Sahitya Bhawan Publications, Agra)
3. Income Tax – Dr. Garish Ahuja & Dr. Ravi Gupta (Bharat Publications, New Delhi)

BCM 602: FINANCIAL MANAGEMENT

Objective: The objective of the paper is to familiarize the students with Principles and Practices of Financial Management.

UNIT- I

Financial Management: Meaning, Scope and Objectives of Financial Management, Time Value of Money- Compounding Techniques and Discounting Techniques. Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge). Cost of Capital: Determination of Cost of Capital, Components of Cost of Capital.

UNIT- II

Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. Theories of Capital Structure. Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy- Relevance and Irrelevance Theories.

Reference books:

1. J C Van Horne, "Financial Management and Policy", 12th Edition, New Delhi, Prentice Hall of India
2. J C Van Horne, J W Wachowicz, Jr. "Fundamentals of Financial Management" 13th Edition, Prentice Hall of India
3. Prasanna Chandra, "Financial Management" Tata McGraw Hill.
4. Khan and Jain, "Financial Management- Text and Problems" 2nd Edition, Tata McGraw Hill'
5. R A Brealey and S C Myers, "Principles of Corporate Finance", Tata McGraw Hill, 7th Edition
6. I M Pandey, "Financial Management", Vikas Publishing House, 9th Edition

BCM 603: ISSUES IN FINANCIAL REPORTING

Objectives: The main objective of this subject is to provide knowledge to the students about developments in financial reporting, and understanding of reporting issues at the national and international level.

Unit I

Financial reporting: Nature and Objectives, Benefits, Users of Financial Reports. General Purpose and Specific Purpose Report. Qualitative Characteristics of Accounting Information. Conceptual Framework of Financial Reporting: FASB and IASB

International Financial Reporting Standards (IFRS): Role of IASB, Arguments for Global Conversion. Achievements of IASB and Obstacles in Conversion. Required Disclosures as per IFRS.

Unit II

Issues in Corporate Financial Reporting - Accounting for Changing Price Level, Social Reporting, Human Resource Accounting.

Indian Accounting Standard with reference to Segment Reporting, Interim Reporting, Leases and Intangible Assets.

Difference between IFRS and Indian Accounting Standards. US GAAP. Recent Trends in Financial Reporting in the Indian context

Suggested Readings:

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, Accounting Theory and Practice.
3. Ahmed Riahi Belkaoui, Accounting Theory, Thomson Learning.
4. Henry I- Wolk, Jere R. Francis and Michael G- Tearney, Accounting Theory: A Conceptual and Institutional Approach, South Western Publishing Co.
5. Robert Bloom and Pieter T. Elagers, Accounting Theory and Policy, Harcourt Brace Joravovich.
6. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
7. Jawahar Lal, Accounting Theory and Practice, Himalaya Publishing House, New Delhi.

BCM604: SOCIAL AND BUSINESS ETHICS

Objectives: The course aims to educate that how the adoption of Business Ethics by organizations not only discourages corporate wrong-doing, but also contributes substantially in the achievement of corporate excellence.

Unit-I

Business Ethics, Definition, Nature, Purpose, Ethical Issues in Management, Causes of Unethical Behaviour, Ethical Abuse-Values, Morals and Business Ethics-Levels of Business Ethics, Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest.

Ethics at Workplace: Individual in Organisation, Gender Issues, Harassment, Discrimination. Ethics in Accounting & Finance.

Unit –II

Whistle Blower Policies-Meaning, Importance and Issues. Corporate Social Responsibility under Company Act 2013.

Ethical issues in Environment -Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources.

Marketing and Consumer Protection- Importance, Problems and Issues.

Suggested Readings:

1. Chakraborty , S.K. : ,Foundations of management Work - Contributions from Indian Thought: Himalaya Publishing House Delhi
2. Griffiths , B. : The marriage of East and West , colling London
3. Gandhi , M.K. : The Study of My Experience with Truth, Navjivan Publishing House, Ahmedabad
4. Velasquez , M.G. : Business Ethics 5. Sekhar , R.C. : Ethical Choices in Business.

BCM 605: OPERATIONS RESEARCH

Objective: To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR.

UNIT-I

Operational Research—Meaning, Significance and Scope. Introduction to Linear Programming, Formulation of Linear Programming—Problem, Graphical Method, Simplex Method. Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem, Assignment Problem.

UNIT-II

Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees. Replacement Problem (Individual and Group replacement Problems both). Games Theory : Two Persons Zero Sum Games, Pure Strategies, Mixed Strategies. Simulation; Meaning, Process, Advantages, Limitations and Applications.

Practical Work :

Use of Linear Programming in Industry.

Suggested Readings:

1. Paneerselvam, Operations Research, Prentice Hall of India, New Delhi.
2. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi.

4. Kapoor, V.K., Operations Research, Sultan Chand & Sons, New Delhi.
5. Sharma, J. K., Operations Research, Theory and Applications, Macmillan India Ltd., ND.
6. Kalavathy, Operations Research, Vikas Publishing House, ND.

BCM 606: SECTORAL ASPECTS OF INDIAN ECONOMY

Objectives: This course will provide insight into the various sectoral aspects of Indian economy

Unit – I

- i) Agriculture: Features, Agricultural Productivity and Income, Rural Indebtedness, Agricultural Marketing, Agricultural Finance and Agricultural Policy, New Development in Agriculture – Contract Farming, Organic Farming and Corporate Farming.
- ii) Industrial Development during the Planning Period, Industrial Policy of Govt. of India, National manufacturing policy, Small Scale and Cottage industries in India: Importance, problems and Govt. Policy, Large Scale Industries – Iron & Steel, Cement and Petrochemicals.

Unit – II

- i) Services Sector in India: Growth and Contribution of Services in India in Pre and Post Reform Period, Role and Problems of Public and Private Sector in India
- ii) Problems of Indian Economy: Poverty, Unemployment, Inflation, Unequal distribution of Income and Wealth, Inter-State disparities in the Pattern of Development.

Suggested Readings:

1. Bhahmananda, P.R. And Panchmukhi, V.R.(eds.) 1987 – Development Process of Indian Economy, Himalaya Publishing House, Bombay.
2. Jalan, Bimal 1992: the Indian Economy – Problems and Prospects, Viking, New Delhi.
3. Nagraj, R. 2006: Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.
4. Puri, V.K. and Misra, S.K.: Indian Economy, Latest Edition, Himalaya Publishing House
5. Datt and Mahajan: Indian Economy, S. Chand and Company, Latest Edition
6. Dhar, P.K.: Indian Economy – Its Growing Dimensions (Latest Edition), Kalyani Publishers
7. Economic Survey: Government of India, Latest Issue
8. Economic and Political Weekly: Various Issues

5. PCP (Online) Dates

Class	Convener	PCP DATES
1.B. Com Semester-V	Prof Geeta Bansal	03.10.2022 (Mon) -09.10.2022(Sun) 05.10.2022(DUSSEHRA)
2. B. Com Semester-III	Prof Geeta Bansal	10-10-2022(Mon) - 15-10-2022(Sat)
3.B. Com Semester-I	Prof Geeta Bansal	17-10-2022(Mon) - 22-10-2022(Sat)
Class	Convener	PCP DATES
8. B. Com Semester-II	Prof Geeta Bansal	20.02.2023(Mon)- 25.02.2023(Sat)
9.B. Com Semester-IV	Prof Geeta Bansal	27.02.2023(Mon)- 04.03.2023(Sat)
10.B. Com Semester-VI	Prof Geeta Bansal	06.03.2023 (Mon)- 12.03.2023(Sun) 08.03.2022 (HOLI)

ACADEMIC CALENDAR	
Odd Semester 2022-23	Even Semester 2022-23
01-08-2022 to 02-12-2022	09-01-2023 to 12-05-2023
August to December	January to June
Exams Offline: Last week of November	Exams Offline: last week of April
Winter Breaks: 28-12-2022 to 08-01-2023	Summer Breaks: 04-06-2023 to 09-07-2023

GLIMPSES FROM DEPARTMENT ACTIVITIES

