

MATS UNIVERSITY

MATS SCHOOL OF BUSINESS STUDIES



B.COM (Honors) CBCS (Choice Based Credit System)

(Three year Full Time Degree Course)

Semester Based Course (2018-19)-(2020-21)

Rules, Regulations and Course Contents

B.Com. (Honors.) Syllabus as per CBCS PATTERN to be effective from Academic Year 2015-16 and onwards.

INTRODUCTION TO THE COURSE:

Commerce education is one of the evergreen branches of university education. MATS University, Department of Commerce introduce B Com (Honors) programme to its basket of contemporary and progressive programmes from June 2014. This program caters to commerce aspirants who desire to build their professional competence on a higher plateau with specialized knowledge in the field of Business, Commerce and Industries.

The course has been designed keeping in mind the demands of the contemporary world. This is to give students a wider knowledge-base, which will help them in higher studies as well as in the industry sector.

Objectives:

The B Com (Honors) Programme is intended to provide advanced knowledge in Commerce specializations as against the functional specializations offered in B Com (Plain) programme. It aims to equip students with the knowledge and competence in the field of business and commerce to pursue a professional career and/or furthering higher education in the specified areas of specialization.

In order to offer more options of subjects and topics in commerce, which are not covered in the plain B.Com degree course new papers have been introduced to provide specialization in the field of Accounting and Finance, Banking and Insurance and Marketing.

The Course Matrix has been framed with due attention to the need of industry, present scenario, and new development in the field of economics, finance, banking, insurance, wealth management and other related fields.

A plethora of contemporary career options are open to B.Com (Honors) students as they get a strong foundation and deep knowledge at graduate level

Programme Details:

The B Com (Honors) course of MATS University is a three year degree programme divided into six semesters. The programme is career oriented in its design, course structure and teaching – learning process as compared to the B Com (Plain). Specialization starts from third semester with one specialization paper to be opted by the candidate out of three Specialization Groups- Finance & Accounting, Banking & Insurance, and Marketing.

The fifth and the sixth semesters shall have four compulsory papers and two optional papers. The programme includes project and viva in the sixth semester, which is a vital part of MATS B.Com. The curriculum is developed duly considering the desired level of knowledge exposure in the context of ever changing environment in global business.

Programme Highlights:

- *Contemporary curriculum that bridges the gap between theory and practice.*
- *Project & Viva*
- *Regular current affairs session*
- *Guest Lectures by Industry experts, Academicians on the related topics.*
- *Industrial Visits*
- *Association Programmes on a regular basis.*
- *Barnstorming Sessions*
- *Media Visits*
- *Summer Training*

B.COM (HONORS) PROGRAMME

Scope and Content

1. The Regulation and policies documented here are applicable for B.Com (Honors) Programme offered by MATS University.
2. The Regulations and Policies given here are in addition to the Rules and Regulation notified at the time of admission.
3. The University authority may modify, add, delete, expand or substantiate any part of the Regulations and Policies as per the need and instructions from the relevant body.

Course Matrix

The three year **B.Com(Honors)Programme** is designed in **Semester pattern**.

There are six semesters with the following courses:

- a. Core Course**
- b. Project and Viva-Voce**
- c. Specialization Course**
- d. Value additions**

a. Core Course:

Core Course comprise of subjects that form an integral part of the programme. These subjects provide a strong ground in basic disciplines of study. These are the general and compulsory subjects for all students of B.Com (Honors). They are meant for giving an in-depth knowledge in related fields. The total credit hours for Core Course are 60 and total marks are 100 out of which 30 marks are for the internal assessment.

b. Project Work and Viva-voce:

Practical training is the most important part of the curriculum where the students will be given finishing touch to come out as a successful graduate. At the end of fourth semester the students should undergo a **Summer Project** that will give an exposure to the practical aspects of different subjects. In fifth semester there is a **Project Work and Viva Voce** which will help the students to improve their presentation and communication skills with proper understanding of the particular topic in which the research is conducted.

Project Work and viva-voce is based on the competency and interest level of the student. It is included as a core course. Project Work will carry a total of 100 marks. Of this, 50 marks are for field work and study and 50 marks will be awarded towards the viva-voce examination. Successful completion of Project work is essential for all students.

c. Specialization Course

Critical subjects and issues related to the Specialization Groups not covered by the Core Course are delivered under Specialization Course. Students get deep insight into various specialized disciplines, which are important but not common. The total credit hour for Specialization Courses is 60 and total marks are 100 out of which 30 marks are for the internal assessment.

d. Value additions

The modern world is a world of competition, enhancement of talent is vital at graduate level. Apart from essential syllabus, students get necessary practice and knowledge in different fields to make them fit to face the challenges with

- Self Management
- Communication Skills
- Stress management
- Summer Projects
- Industrial Tours
- Career Orientation, G.D
- Career Development and Interview Skills.
- National and International Tours
- Commerce Feasts
- Mad Ads, Business Plans, Mock Stock and many more.

EXTRA VALUE ADDITIONS

- Yoga and meditation
- Current Events
- Concept Review
- Mentoring
- Out Bound Activities.

Assessment and Examination:

Credits: Total credit hours for the entire programme are 252, which will be awarded for all the courses in the following manner:

Course base credits : 216 credit hours, i.e. 6 credit hours for all courses.

Other credits : 36 credit hours consist of Outreach activities, Library and other academic activities including internship.

In each semester there are six Core Courses. All courses are compulsory other than optional courses which starts from Semester three. The student as to chose any one Group of Specialization out of three.

Admission criteria and eligibility:

The minimum qualification required to be eligible for admission is Higher Secondary or intermediate (10+2) or any equivalent qualification from a recognized Board or University.

The method of selection:

- a. Written Test
- b. Group Discussion
- c. Personal Interview

Assessment: Assessment of student's performance will be based on:

1. Continuous Internal Assessment (CIA): This will be based on Class Tests, Assignments, Attendance, Discipline, General Behavior, and participation in academic and non-academic activities.

2. External Assessment (EA):

For Core Course : 30 marks Internal & 70 marks External

For Project Work : 50 Marks for Field Work and Project & 50 Marks for Viva-Voce.

CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM. (Hons)

Internal Assessment shall be as per existing norms

Marks shall be as follows:

- Mid Semester Examination - 10
- Class Tests - 10
- Attendance - 05
- Assignment - 05

There shall be two assignments per semester.

Workload and Tutorials.

Lecture per paper/ per week 6

Tutorials (weekly) per paper/ group 1

Practical per paper/ week As in structure above

Tutorial Group Size As per existing norms

Practical Group Size As per existing norms

Section Size As per existing norms

Credit 5 +1

Examinations:

A. Mid-term Examination: In each semester there will be a Mid-semester Examination which is compulsory for all the students. Out of 30 internal marks, 70% weightage is given for Mid-semester Examination.

B. Term End Examination:

A Board of Examiners constituted as per the provisions in the statutes of MATS University will conduct term-end examinations.

Maximum marks for Core Courses will be 70.

Eligibility for Term-End examination.

Candidates fulfilling the eligibility criteria as per the ordinance and scored minimum attendance of 75% in each subject will be allowed to appear for Term End Examination.

Eligibility to Pass:

1. A student is declared to have passed in Core courses if he/she secures at least 40% marks in the Term-End examination and an aggregate of 45 including **Continuous Internal Assessment**.
2. Promotion of the student is not automatic and is also based on other regulations included in this document.

Classification of Successful Candidates:

On completion of Programme, successful candidates will be classified as follows:-

Distinction : 75% and above in all subjects and completion of all semesters.

First class : 60% and above in all subjects and completion of all semesters.

Second Class: 50% and above in all subjects and completion of all semesters.

Ranks:

Only candidates who have passed each of the semester examination at the first appearance shall be eligible for award of Ranks. The first ten ranks shall be notified.

Award of Qualification:

Students will be awarded Graduate Degree upon fulfillment of the following criteria:-

- a) The student must have passed in all six semesters with a minimum of 40% in each paper and 45% aggregate.
- b) The student must have secured a minimum of 40% marks in Project Work and Viva-Voce.
- c) The student must have complied with all other assessment guidelines and criteria notified during the conduct of the programme.

Note:

1. When a student appears for the failed papers, the internal assessment marks originally secured by him/her will be carried forward
2. The student must complete B.Com degree as per the provisions of the Statute.

Academic Integrity and Ethics:

1. A student who has committed an act of academic dishonesty will be deemed to have failed to meet a basic requirement of satisfactory academic performance. Thus, academic dishonesty is only a basis for disciplinary action but also is relevant to the evaluation of student's level of performance and progress.
2. Where there has been violation of basic ethos and principles of academic integrity and ethics, the Director/Board of Examiners/HOD may use their discretion in terms of disciplinary action.
3. Academic dishonesty includes, but is not necessarily limited, to the following:-
 - Cheating or knowingly assisting another student in committing an act of cheating.
 - Unauthorized possession of examination materials, destruction or hiding of relevant materials.
 - Act of plagiarism.
 - Unauthorized changing of marks or marking on examination records.

Attendance:

1. Students are required to attend and participate in all scheduled class sessions, Guest lectures, workshops, outbound learning programs and club/ forum activities of both academic and non-academic nature.
2. A student is eligible for end-term examination, amongst other regulations, only if he/she has a minimum of 75% attendance in each subject individually.
3. Students may be dropped from the programs due to excessive and non-intimated absence.
4. Students must notify the HOD in writing, the reasons for absence, if any, from class sessions, activities and assessment components.
5. On notification of absences (including anticipated absences) the Director/ HOD would determine whether the absences could be rectified or whether it is possible to satisfactorily complete the subject with the number of identified absences.

DURATION

The duration of the course shall be three years. (a) Each academic year shall be divided into two semesters. The first academic year shall comprise the first and second semesters, the second academic year the third and fourth semesters, and the third academic year as the fifth and sixth semesters (b) The odd semesters shall consist of the period from July to December of each year and the even semesters from January to May of each year. There shall be not less than 90 working days for each semester.

GENERAL GUIDELINES:

1. The students are expected to spend a considerable amount of time in research, reading and practice.
2. All students are expected to develop and maintain a positive professional attitude and approach through out the programme and in conduct of all other activities.
3. Attendance alone is not sufficient. Students are expected to participate, to help the class learn and understand the topics under consideration.
4. Food and drinks are not permitted in the class room/ conference hall/library.
5. All students are expected to dress as per stipulated dress code.

Programme outcomes:-

Communication, adaptive and interactional skills

Graduates will be able to communicate effectively to a range of audiences, and be capable of independent and collaborative enquiry and working effectively with others within broad parameters. Students should be able to:

- Communicate their research ideas in a variety of formats to diverse audiences.
- Demonstrate personal autonomy and accountability in the acquisition or application of knowledge or skills.
- Demonstrate the ability to apply, the principles of teamwork and collaboration.

Global outlook

- Graduates will have an awareness of international issues within their field of study. Students should be able to:
- Demonstrate an understanding of international perspectives relevant to the discipline or professional field.

B.Com Honors Course Matrices

Semester I

Subject Code	Subject	Credits	Category	Exam Hrs	Internal Marks	Sem Exam Marks	Total Marks
BCMh101	Financial Accounting –I	5	Core Course	2.30	30	70	100
BCMh102	Micro Economics	5	Core Course	2.30	30	70	100
BCMh103	Business Law	5	Core Course	2.30	30	70	100
BCMh104	Business Organization & Mgt(General elective)	5	GE-1	2.30	30	70	100
BCMh105	EVS(Ability Enhancement Compulsory Course)	2	AECC -1	2.30	30	70	100
	Total Credit	22			150	350	500

Semester II

Subject Code	Subject	Credits	Category	Exam Hrs	Internal Marks	Sem Exam Marks	Total Marks
BCMh201	Financial Account Part II	5	Core Course	2.30	30	70	100
BCMh202	Organizational Behavior	5	Core Course	2.30	30	70	100
BCMh203	Company Law and Practice	5	Core Course	2.30	30	70	100
BCMh204	Business Statistic (General elective)	5	GE-2	2.30	30	70	100
BCMh205	Computerized Accounting System (Tally) (Exam 70 and Project 30) (Ability Enhancement Compulsory Course)	2	AECC-2	2.30	30	70	100
	Total Credit	22			150	350	500

Semester III

Subject Code	Subject	Credits	Category	Exam Hrs	Internal Marks	Sem Exam Marks	Total Marks
BCM301	Corporate Accounting	6	Core Course	2.30	30	70	100
BCM302	Macro Economics	6	Core Course	2.30	30	70	100
BCM303	Income Tax Law and Practice –I	6	Core Course	2.30	30	70	100
BCM304	Business Math's(General elective)	6	GE-3	2.30	30	70	100
BCM305	Skill enhancement course-1(any One)	4	SEC - 1				
BCM306	Entrepreneurial Development Business Communication			2.30	30	70	100
	Total Credit	28			150	350	500

Semester IV

Subject Code	Subject	Credits	Category	Exam Hrs	Internal Marks	Sem Exam Marks	Total Marks
BCM401	Cost Accounting	6	Core Course	2.30	30	70	100
BCM402	GST Law and Other Law Practice	6	Core Course	2.30	30	70	100
BCM403	Income Tax Law and Practice – II	6	Core Course	2.30	30	70	100
BCM404	Principles of Auditing(General elective)	6	GE-4	2.30	30	70	100
BCM405	Skill enhancement course-2 (Any One)	4	SEC – 2	2.30	30	70	100
BCM406	Interpersonal and Negotiation Skills Human Resources Management						
	Total Credit	28			150	350	500

Semester V

Subject Code	Subject	Credits	Category	Exam Hrs	Internal Marks	Sem Exam Marks	Total Marks
BCM501	Management Accounting	6	Core Course	2.30	30	70	100
BCM502	Managerial Economics	6	Core Course	2.30	30	70	100
Select any two papers(Discipline Specific Elective)							
BCM503	Financial Management	6	DSE-1	2.30	30	70	100
BCM504	Public Finance	6	DSE-2	2.30	30	70	100
BCM505	Principle of Banking	6	DSE-3	2.30	30	70	100
BCM506	Insurance Management	6	DSE-4	2.30	30	70	100
BCM507	Indian Financial System	6	DSE-5	2.30	30	70	100
BCM508	Financial Statement Analysis	6	DSE-6	2.30	30	70	100
BCM509	Corporate Tax Planning and Management	6	DSE-7	2.30	30	70	100
BCM510	Banking Law and Insurance Law	6	DSE-8	2.30	30	70	100
BCM511	Fundamentals of insurance	6	DSE-9	2.30	30	70	100
BCM512	Credit Management and Small & medium enterprises	6	DSE-10	2.30	30	70	100
BCM513	Principle of Marketing	6	DSE-11	2.30	30	70	100
BCM514	International Marketing	6	DSE-12	2.30	30	70	100
BCM515	Retail Management and Marketing Services	6	DSE-13	2.30	30	70	100
	Total Credit	24			120	280	400

Semester VI

BCM601	Advance Financial Accounting	6	Core Course	2.30	30	70	100
BCM602	Project work and Viva Voce	6	DSE (compulsory)	2.30	30	70	100
Select any two papers(Discipline Specific Elective)							
BCM605	Financial Market, Institution and Financial Services	6	DSE-1	2.30	30	70	100
BCM606	International Finance	6	DSE-2	2.30	30	70	100
BCM607	E- Commerce	6	DSE-3	2.30	30	70	100
BCM608	International Banking System	6	DSE-4	2.30	30	70	100
BCM609	Business Tax Procedure and Management	6	DSE-5	2.30	30	70	100
BCM610	SAPM	6	DSE-6	2.30	30	70	100
BCM611	Investment on Stock Exchange	6	DSE-7	2.30	30	70	100
BCM612	Banking and Insurance Accounting	6	DSE-8	2.30	30	70	100
BCM613	Commercial Bank Management	6	DSE-9	2.30	30	70	100
BCM614	Insurance and Risk Management	6	DSE-10	2.30	30	70	100
BCM615	Strategic Marketing	6	DSE-11	2.30	30	70	100
BCM616	Rural Marketing	6	DSE-12	2.30	30	70	100
BCM617	Advertising & sales Management	6	DSE-13	2.30	30	70	100
Total Credit		24			120	280	400

Core Course	Semester-I	Credit: 5
B.Com	Financial Accounting - I	BCM101

Course Objectives:-

- To lay a theoretical and practical foundation of accounting system for a clear exposition of the concepts, procedures and techniques which is a must for students planning a career in accounting or related field.
- The course is aimed at equipping the students with the updated knowledge to meet the growing and dynamic needs of business and industry.

COURSE CONTENTS

Module: I Meaning and Scope of Accounting: Need for accounting, meaning, definition and functions, Book-Keeping and Accounting, Accounting Vs. Book-keeping –Branches of Accounting, Users of accounting, limitations of accounting, Parties interested in accounting information.

Accounting principles and Accounting Equation: Accounting principles, Postulates, Doctrines, Axioms, Accounting Standards- introduction, Assumptions, Conventions and Concepts Accounting Equation with practical problems. **(12 Hours)**

Module-II Preparation of Journal, Ledger and Trial Balance: Double Entry System: Advantages and disadvantages, Debit and Credit, classification of Accounts. Preparation of Journal, Ledger, Trial balance: Objects, Preparation, different methods of Preparing Trial Balance; Opening Entries and Closing Entries. **(12Hours)**

Module-III Final Accounts: Accounting concept of income, Revenue and Capital, Deferred Revenue Expenditure, preparation of Trading and P&L A/c., Balance Sheet, Manufacturing Account. **(12 Hours)**

Module-IV Accounting of non-trading Institutions: Receipts and Payments Accounts, Income and Expenditure Account, Distinction between receipts and Income, Distinction between payments and expenditure, preparation of B/S. **(12 Hours)**

Module- V Depreciation: Nature, cause, basic factors, Objectives of Providing Depreciation, methods of depreciation, Fixed installment Method, DBM, Change in Method of Depreciation. **(12 Hours)**

Course Outcomes:-

- Recognize and understand ethical issues related to the accounting profession.
- Prepare financial statements in accordance with Generally Accepted Accounting Principles.
- Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.

Text books:

1. Financial Accounting : S.N. Maheswary and S.K. Maheswary
2. Double Entry Book Keeping : C. Mohan Juneja, R. Chawla
3. Financial Accounting : S.M Shukla
4. Financial Accounting : R. L Gupta

Reference materials:

- Fundamentals of Accounts : V.J. Seantis
 Advanced Accounts P &S : Basu and Das.
 Journals and periodicals : Institute of Chartered Accountants of India.

Core Course	Semester-I	Credit: 5
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B.Com	MICRO ECONOMICS	BCM102
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Course Objective:

- To provide detailed analysis of microeconomic theory including introductory basic principles such as scarcity, choice, and maximization theory for the individual, the firm, and government entities. Discuss the language and methodology used in the discipline of microeconomics.
- Exercising the simple application of microeconomic knowledge to understand current issues and debates in economic life.

COURSE CONTENTS:

Module- I

Introduction: Economics in views of Adam Smith, Marshall, Robbins, their definitions and its analysis.

The Economic Problem, Production Possibility Curve, scope, subject matter, economics as a science and an art **Basic concepts used in Economic Analysis:** Micro and macro Economics- Meaning, Definition, Importance and Limitations, merits and demerits **(12 hours)**

Module- II

Theory of Demand: Utility Analysis: Basic assumptions of marginal utility analysis, Law of Diminishing Marginal Utility, Statement of the Law; Diminishing Marginal Utility curve, Limitations of the law.

Demand: meaning, types of demand, Factors affecting demand, demand curve, reasons for downward slope of demand curve, exceptional demand curve, Law of Demand, limitations of the Law, Increase and decrease in demand, expansion and contraction of demand. Elasticity of Demand and its types.

Supply: Meaning of supply, Law of Supply, elasticity of Supply, causes of changes in supply, supply function

(12 hours)

Module- III

Theory of Production: concept, definitions, Law of variable proportions: assumptions, isoquant curve

Scale of Production: economies and diseconomies of large scale production. Internal and external economies; advantages and disadvantages of small scale production. **(12 hours)**

Module- IV

Cost & Revenue Analysis: Concepts of cost of Production; Nominal and Real cost; Economic Costs; Implicit and Explicit costs ; Alternative Costs ; Opportunity Costs.

Short run and Long run cost curves: Relation between average costs , marginal costs and total costs ; shapes of SAC , SMC , STC , LAC , LMC , LTC.

Revenue : Marginal Revenue and Average Revenue, its meaning, relationship between AR and MR .

Market Forms: Perfect competition market, monopoly market, monopolistic market, their features; Price and Output determination under the various market forms; Oligopoly with and without product differentiation; Kinked demand curve, price discrimination **(12 hours)**

Module- V

Marginal Productivity theory: Rent: Meaning, Definition, The Ricardian theory and modern theory, Concept of Quasi Rent

Wages: Meaning Definition, Real and Nominal Wages, Modern theory of wages.

Interest: Meaning, Definition and Keynes' Liquidity Preference theory of Interest.

Profit: Meaning, Definition, Gross and Net Profit significance.

(12 hours)

Course outcomes:-

- Apply the concept of opportunity cost
- Employ marginal analysis for decision making
- Analyze operations of markets under varying competitive conditions
- Analyze causes and consequences of unemployment, inflation and economic growth

Books recommended:

1. Micro Economics by K.P.M Sundaram & E.N. Sundaram
2. Essentials of Micro Economics by P.L. Mehta
3. Micro Economics by Deepashree
4. Micro Economics: M.M. Jhingan
5. Business Economics : V C Sinha, sahitya Bhavan Publications, Agra
6. Business Economics : P N Chopra, Kalyani Publications,

Reference Materials

RBI bulletin; Indian Economy magazine, The Economic Times

Core Course

Semester-I

Credit: 5

B.Com	BUSINESS LAW	BCMHI03
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Course objectives:

- To provide detailed analysis for evaluating and understanding the rules framed by the government.
- To acquaint the learners with the fundamental principles of business laws.

COURSE CONTENT:-

Module - I Law of Contract 1872: Nature of Contract, Classification of Contracts, Essentials of a Valid Contract, Offer & Acceptance; Capacity of Parties, Free Consent.

(14 Hours)

Module- II Essentials of a Valid Contract: Consideration; Legality of Object, Agreements declared Void; Performance of Contract, Discharge of Contract; Remedies for Breach of Contract.

(12 Hours)

Module- III Special Contracts: Indemnity; Guarantee, Bailment and Pledge: Agency, Contracts of Indemnity - Meaning, nature - Right of Indemnity Holder and Indemnifier Contracts of Guarantee - Meaning, Nature and Features - Types of Guarantee - Provisions relating to various types of Guarantee, Surety and Co-surety - Rights and Liabilities Discharge of surety from his liability.

Agency: Agent and Principal - Creation of Agency - Ratification of Agency Classification of Agents - Relationship between Principal, Agent and Sub-agent - Agent's authority - Revocation and Renunciation - Rights, Duties and Liabilities of Agent and Principal - Termination of Agency.

(14 Hours)

Module-IV Sale of Goods Act 1930: Formation of Contracts of Sale; Goods and their Classification, Price; Provisions relating to conditions and Warranties; Provisions relating to transfer of property or ownership; Provisions relating to performance of Contract of Sale - Rights of Unpaid Seller - Remedial measures; Sale by non-owners

(10 Hours)

Module- V Negotiable Instruments Act, 1881: definition; features, Negotiation; Promissory Note; Bills of Exchange and Cheque, Parties to negotiable instruments; Holder and Holder in Due Course ; Crossings of Cheque and its types, Dishonor and Discharge of Negotiable Instruments.

(10 Hours)

Course Outcomes:-

The Student will display a comprehensive understanding of: the origins and structure of the American legal system; the requirements and structure of an enforceable contract; available defenses to the enforcement of a contract; discharge of contracts and remedies for breach of contract; third party rights in contracts; the differences between common law contracts and contracts for the sale of goods; the impact of law upon international trade; personal property and bailments; title and risk of loss; the elements of crimes; and, the impact and structure of administrative agencies.

Text Books:

1. Business Laws - Balchandani
2. Business Laws - S.D.Geet and M.S.Patil
3. Business and Commercial Laws - Sen and Mitra
4. An Introduction to Mercantile Laws - N.D.Kapoor
5. Business Regulatory Framework by O.P.Gupta

General Elective

Semester-I

Credit: 5

B.Com	BUSINESS ORGANISATION AND MANAGEMENT	BCMHI04
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Course Objective:

- To understand the basic concepts and functions of management & Organization
- To develop the acumen to apply those concepts and functions to business situations in respective field.

Module-I

Nature & Scope of Business System, Objectives of Business and Social Responsibilities of Business, Organizing a Business: Forms of Ownership Organization Sole Proprietor, Partnership, Private & Public Ltd. Companies, Choice of suitable form of Business Organization. **(12 Hours)**

Module-II

Public Sect Central Government, Public Corporation, Local Government, Organization neither Public nor Private Sector, Clubs & Society, Cooperative Societies, Worker Cooperatives, Building Societies. **(12 Hours)**

Module-III

Marketing Functions: The Marketing Concept, Product Planning, Choice of Channels of Distribution, Advertising and Salesmanship. Financial Functions: Objectives and Scope, Estimation of Financial Requirements Long Term, Medium Term, Short Term, Sources of Finance. **(12 Hours)**

Module-IV

Introduction: Concept of Management, Scope, Functions and Principles of Management, Evolution of Management thought. Business and Society Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social Responsibility of Business, Social Audit **(12 Hours)**

Module-V

Meaning, scope and evolution of commerce & industry Industrial Revolution- its effects. -Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium. **(12 Hours)**

Course Outcomes

The student will understand the nature and purpose of different types of organisations (commercial, voluntary, public sector and so on) and understand basic concepts of organisational structure. It will enable the student to understand advantages and disadvantages of centralised and decentralised organizations and describe the main departments or functions of a business organisation

References:-

1. Management & Organizations Behavior:
2. Modern Business Organization by S. A. Sherlekar
3. Industrial Organization Management:
4. Sherlekar, Patil, Paranjpe, Chitale
5. Business Organization and Management By Jallo, Tata McGraw Hill
6. Business Environment Text and Cases By F. Cherunilam
7. (Himalaya Publication House) Organizing and Financing of Small Scale Industry By Dr. V. Desai
8. Industrial Organization and Management
9. By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi
10. Business Organization and Management By Dr. C. B. Gupta, Publisher Sultan Chand & Co. Delhi

B.Com	ENVIRONMENTAL STUDIES	BCM105
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Course objectives

- To make the students understand the importance of nature and environment.
- To make them understand the importance of every life forms for ecosystem balance and to ecology.

COURSE CONTENTS:

Module-I Multidisciplinary nature of environmental studies: Definition, scope and importance. **(2 Hours)**

Natural Resources: Renewable and non-renewable resources, Natural resources and associated problems. Forest resources: Use and over-exploitation, deforestation: case studies. Timber extraction: mining, dams and their effects on forest and tribal people. Water resources: Use and over utilization of surface and ground water, Floods, drought, conflicts over water, dams-benefits and problems. **(10 Hours)**

Module -II

Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, Case Studies. **Food resources:** world food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Case Studies. **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case Studies **(12 hours)**

Module III

Environmental Pollution: Definition: Cause, effects and control measure of Air pollution, water and, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards. **(10 Hours)**

Land resources: Land as a resources land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyles. **(2 Hours)**

Module IV

Ecosystem-Concept of ecosystem: Structure and function of an ecosystem. Producers, consumer, and decomposers. Energy flow in the ecosystem, Ecological succession. **(2Hours)**

Food chains, food webs and ecological pyramids: Introduction, types, characteristics feature, structure and function of the following ecosystems- Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystem, (ponds, steams, lake, rivers, ocean, estuaries). **(4 Hours)**

Biodiversity and its conservation: Introduction-Definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity, consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity- habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India, Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Environment Protection Act: Air (Prevention and Control of Pollution) Act. Water (Prevention and Control of Pollution) Act. Wild-life Protection Act. Forest Conservation Act. Issues involved in enforcement of environmental legislation. **(6 Hours)**

Module - V

Social Issues and the Environment: From Unsustainable to Sustainable development. Urban problems related to energy, Water conservation, rain water harvesting, watershed management:. Re-settlement and rehabilitation of people, its problems and concerns, Case Studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies. Wasteland reclamation. Consumerism and waste products. **(12 Hours)**

Course outcomes:-

- Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
- Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
- Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.

Field work : Visit to a local area to document environmental assets-river/forest/grassland/hill/mountain

Text Books:

1. K.C Agarwal : Environmental Biology Nidhi Publications.Ltd. Bikaner
2. S.S.Purohit, Shammi, Agrawal : A Text book of Environmental studies.

Core course

Semester-II

Credit: 5

B.Com	FINANCIAL ACCOUNTING - II	BCMh201
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Course Objectives:

- To give a practical based knowledge on Financial Accounting System followed by Partnership Firms and business houses dealing with special type of businesses.
- To make the students expert in dealing with the maintenance of accounts in different organizations.

COURSE CONTENTS

Module-I: Accounting for Hire Purchase and Installment System

i) Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including default and repossession, stock and debtors system. **(12 Hours)**

Module-II

Partnership Accounts- Basic Principles: Meaning of partnership, Partnership deed, Accounting Treatment in the absence of Partnership Deed- Adjustments after closing accounts, Profit and loss Adjustment Account, Fixed and Fluctuating Capitals, Goodwill, Different methods of calculating Goodwill.

Partnership Accounts: Admission:- Calculation of profit Sharing Ratios, sacrificing Ratio, New Ratio, Treatment of Goodwill in Different Cases, Revaluation of assets and liabilities, Accounting entries, Memorandum Revaluation Account. **(12 Hours)**

Module-III Partnership Accounts- Retirement and Death: Calculation of Gaining Ratio, Treatment of JLP and settlement of accounts. **(12 Hours)**

Module-IV Dissolution of Partnership Firm: Accounting Treatment, Settlement of Accounts, Realization Account, Dissolution due to insolvency of one or more or all partners. Garner Vs. Murray Rule. **(12 Hours)**

Module-V Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co- venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account). **(12Hours)**

Course Outcomes:-

- Recognize and understand ethical issues related to the accounting profession.
- Prepare financial statements in accordance with Generally Accepted Accounting Principles.
- Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.

Text Books:

1. Financial Accounting : S.S Khanuja and Karim
2. Financial Accounting : S.M Shukla
3. Advanced Accountancy : M.C. Shukla and T.S. Grewal
4. Advanced Accountancy : S.P. Jain and Narang
5. Financial Accounting (Vol.-I & II) : S.N. Maheswari

Reference Materials:

Advanced Accounting : S. Kr. Paul

Core course	Semester-II	Credit: 5
B.Com	ORGANISATIONAL BEHAVIOR	BCM202

Course Objective:

To familiarize the students with basic concepts of behavioral process in an organization to enable him to develop and adopt effective strategies.

Module-I

Introduction to OB: Introduction, Historical Perspective, Approaches to and Importance, Framework for Learning OB, Human Resources Management Relationship, Limitations of OB, Globalization and OB, Key Elements of Organizational Behavior, Role of Managers in OB- Interpersonal Roles-Informational Roles- Decisional Roles, Foundations or Approaches to Organizational Behavior, Challenges and Opportunities for OB. Case Study
(12Hours)

Module-II

(Personality, Perception): Introduction, Personality- Definition and Determinants, Personality Traits, Personality Attributes affecting OB, Definition, Importance and Factors Influencing Perception, Perception and Making Judgment about Others, Importance of Personality, Theories of Personality. Case Study
(12Hours)

Module-III

(Values, Attitudes and Emotions): Introduction, Values, Attitudes, Definition and Concept of Emotions, Emotional Intelligence, Indian Perspective on EI, Introduction, Learning and its Applications in Organizations. Definition and Importance of Motivation, Early Theories in Motivation, Contemporary Theories in Motivation, Motivational Tools in Organization. Case Study
(12Hours)

Module-IV

Introduction to Groups and Teams: Meaning and Importance of Groups, Reasons for Group Formation, Types of Groups, Stages of Group Development, Meaning and Importance of Teams, Types of Teams, Creating an Effective Team Group Dynamics: Importance, of Forming group, Inter & Intra Group behavior, Team Building, Leadership. Case Study
(12Hours)

Module-V

Sensation: Consciousness, Communication, Stress Management process, Counseling and Negotiation Skills in building organization, Organizational Development: Organizational Change, Resolving Conflicts, Relevance of Values and Ethics in Organization. Case Studies.
(12Hours)

Course Outcome:-

- to discuss the development of the field of organizational behaviour and explain the micro and macro approaches
- to analyze and compare different models used to explain individual behaviour related to motivation and rewards
- to identify the processes used in developing communication and resolving conflicts

Suggested Readings:

1. Organisation Behaviour, Luthans 8th Tata McGraw Hill
2. Organisation Behaviour, Robbins, 9th Pearson Education Asia
3. Principal of Organizational Behaviour 4th Ed. By R. Fincham –Oxford
4. Prentice Hall India Organisational Behaviour: Human Behaviour at Work Newstrom & Davis, 10th, Tata McGraw Hill
5. Organisational Behaviour: Individuals, Groups and Organisation Second Edition (Prentice Hall, 2002)

General Elective

Semester-II

Credit: 5

B.Com	BUSINESS STATISTIC	BCMh203
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Course objective:

The objective of this paper is to impart knowledge on the application of statistical tools and techniques in business decision-making.

MODULE-I: Introduction to Statistics:

Meaning, definition, importance, functions and limitations of statistics – Collection of Data -Primary and Secondary data. methods of collecting primary and sources of secondary data: units of enquiry, ways of collection of data, frequency distribution-tabulation Diagram and graphic presentation of data

(12Hours)

MODULE- II: Measures of Central Tendency:

Definition, objectives and characteristics of measures of central tendency, Partition value and dispersion.

(12Hours)

MODULE- III: Correlation

Meaning, Definition and use of correlation: Types of correlation-Karl pearson's correlation coefficient-Spearman's Rank correlation, Concurrent deviation method, Regression analysis: Comparison between correlation and regression equations.

(12Hours)

MODULE- IV: Index Number:

Meaning, definition and importance of index number, Methods of construction of Index Numbers, Price Index numbers, Quantity Index number, Test of Adequacy of Index number-Factor reversal test, Time Reversal test, Cost of living Index Numbers, Limitation of Index Numbers.

(12Hours)

UNIT - V: PROBABILITY:

Meaning and definition, Theories of probability-Addition, Multiplication and conditional laws of probability

(12Hours)

Course Outcomes:-

Students should leave with a basic understanding of statistical procedures, techniques and applications as used in business that can be applied in virtually any business environment.

Text Books:

Statistical Methods	:S.P. Gupta
Statistics: Theory methods and application	:D.C. Sancheti, V.K. Kapoor
Fundamental of statistics	:D.N. Elhance

References :

An Introduction To Statistical Method	:C.B. Gupta, Vijay Gupta
Probability: Schaum's Outline	:Seymour Lipschutz, Marc Lipson
Essential Statistics	:Y. B. Rao

B.Com	COMPANY LAW AND PRACTISE	BCMh204
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Course objectives:

- To know basic provisions of Company law.
- To know the legal provisions regarding the incorporation and the general workings of business by companies.
- To familiarize the students the role of company secretary, Provisions and Procedures of company meetings.

COURSE CONTENTS

Module- I

Company Law- Introduction: Company form of organization, nature, concepts and scope; An introduction to Companies Act and its various amendments; Types of Companies: Limited Companies, Unlimited Companies, Private and Public Companies, Statutory Companies Corporate Veil and lifting corporate veil.

Formation of Companies: Promotion, Company Promoters; Incorporation; Company Registrar, Registration; Capital, Subscription, Certificate of incorporation, certificate of Commencement of Business. **(12Hours)**

Module- II

Legal Documents: Memorandum of Association:-Definition, Clauses, Provisions and Procedures for Alteration, Articles of Association:- Definition, Contents, Provisions and Procedures for Alteration, Distinction between Memorandum and Articles of Association. Prospectus:- Contents, Statement in lieu of prospectus, Prospectus by Implication. **(12Hours)**

Module-III

Share Capital: Types of Shares, Kinds of Share Capital, Buy back of shares, , Allotment and Forfeiture, Calls on Shares- Issue of shares at par, discount and premium, Bonus shares, Right Shares, Sweat Equity Shares. Share Certificates, Share Warrant, Register of members, Index of members, Transfer and Transmission of shares, Dematerialisation of Shares, Debenture – Definition, Types, Rules Regarding Issue of Debenture. **(12Hours)**

Module-IV

COMPANY ADMINISTRATION Director (Concept and Definition), DIN, Qualification, Disqualification, Appointment, Position, Rights, Duties, Power, Resignation, Liabilities, Removal and Resignation of director. Key Managerial Personnel (Definition, Appointment and Qualifications) – Managing Director, Whole time Directors, the Companies Secretary, Chief Financial Officer, Resident Director, Independent Director, Women director.

Secretary: Meaning and definition, Position and appointment, rights, duties, liabilities, qualifications and removal. **(12Hours)**

Module-V

CORPORATE MEETINGS Corporate Meetings - Shareholder and Board, Types of Meetings – Annual General Meeting Extraordinary General meeting, Minutes of Proceedings of General Meeting, Meeting of BOD and other meetings, Requisite of Valid Meeting- Notice, Agenda, Chairman, Quorum, Proxy, Resolutions, Minutes, Postal Ballot, E- voting, Video Conferencing, Board Meetings and Resolutions **(12Hours)**

Course Outcomes:-

Identify the scope, role and functions of the company secretary and apply them in the employing or client organisation. Critically evaluate and apply the role of company secretary as an advisor to the board.

Apply the functions of a company secretary in ensuring corporate compliance through good disclosure and observance of statutory and other regulations.

Text Books:

- | | | |
|---|---|----------------------------------|
| 1. Company Law | : | Avatar Singh |
| 2. Company law and Secretarial practice | : | N.D. Kapoor. |
| 3. Guide to Company Law | : | Ramaiya, A, Wadhwa, Nagpur, 2000 |
| 4. Principles of Company law | : | M.C. Shukla and Gulshan |
| 5. Secretarial practice | : | M.C. Kuchal |

Reference Materials:

1. Puliani, Ravi and Mahesh Puliani, *Corporate Laws*, Bharat Law House Private Ltd., New Delhi, Sept
2. Gulshan, S.S. and G.k. Kapoor *Corporate and Other Laws*, New Age International (Paper)
3. *Corporate Laws (Taxman)*, Majumdar & C.K.Kapoor.
4. Bare Acts (Corporate Laws, Taxman.

Ability Enhancement Compulsory Course Semester-II

Credit: 2

B.Com	COMPUTERIZED ACCOUNTING SYSTEM	BCM205
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Course Objective: The paper will primarily provide an exposure to the use of computerized accounting and office automation software in making business decisions.

Module -I

Introduction to Computer Concepts, Elements of computer, Characteristics of a Computer, Classification of Computers, Basic Computer Architecture, Input-output Devices, Software Concepts: Types of software, Software: its nature and qualities, Windows Operating System Functions.

Module -II

Features of Tally, Creating a Company, Stock Groups, Stock Items, Unit of Measure, Godowns. Inventory vouchers
(10 hours)

Module -III

Accounting ledgers, Accounting Groups, Accounting Vouchers, Purchase orders, Sales orders, Reports .
(10 hours)

Module –IV

Introduction to Word Processing; Working with Word Document, Creating a New Document Saving, Selecting, Editing, Formatting of Text, Applications of MS Word In Business Correspondence: Letters, Tables, Mail Merge, Labels.
(15 hours)

Module- V

Applications of MS Excel: Inserting, Deleting work sheets, Graphs and Charts, Calculation of SUM, AVERAGE, MAX, MIN, Sorting, Filter.
Applications of MS Power Point: Introduction, Toolbar, their Icons and Commands, Navigating in Power point - Creation of slides, animation, and templates, Designing Presentations, Slide show controls.
(15 hours)

Course Outcome:

Subject will enhance the skills for computer accounting system and its applications.

Reference Books

1. Dhiraj Sharma, (2008) *Foundation of IT*, Excel Books, New Delhi.
2. Bhatnagar. S.C, and K.V. Ramani,(2007) *Computers and Information Management*, Prentice Hall of India, New Delhi.
3. Martin. (2010) *Principles of Data Base Management*, Prentice Hall of India, New Delhi.
4. Tally in Simple Steps, Dreamtech Press.
5. Software Manuals of Accounting Package.

B.Com	CORPORATE ACCOUNTING	BCM301
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Course Objectives:

- To develop awareness about corporate accounting in conformity with the provisions of Indian Companies Act, 1956 and latest amendments with adoption of accounting standards that are likely to be introduced from time to time.
- To acquaint students with the transactions of corporate and its detailed accounting system.
- To provide working knowledge of accounting Principles and Procedures for corporate entities in accordance with the Statutory Requirements.

COURSE CONTENTS

Module-I

Accounting for Share Capital: Nature of share capital, Issue of shares, issue at par, premium and discount, calls in arrears and calls in advance, forfeiture and reissue; Surrender of shares,

Redemption of preference shares:-Statutory requirements, disclosure in Balance Sheet –Accounting treatment, issue of bonus shares.

Issue and Redemption of Debentures: Meaning of Debentures, Kinds of debentures, issue of debentures for cash, issue of debentures for a consideration other than cash, Accounting entries, Debentures issued as collateral securities, Debenture interest, discount/ loss on issue of debentures. **(12 Hours)**

Module- II Amalgamation: Preparation of Books of Accounts on amalgamation of two or more firms. Sale to a Company- Complete accounting procedures. **(12 Hours)**

Module- III

Final Accounts of Companies: Preparation of Final Accounts, Disclosure of assets and liabilities (Schedule VI) vertical form of balance sheet. **(12Hours)**

Module- IV

Valuation of Goodwill: Definition, nature and significance; Types of Goodwill, factors determining value of goodwill. Methods of valuation, average profit method, super profit method, capitalization of super profit method, Annuity method.

Valuation of shares: Factors affecting valuation of shares, methods of valuation of shares, net asset method, yield method, earning capacity method. **(12 Hours)**

Module- V

Liquidation of Companies: Different types of Liquidation, Accounting for Liquidation, Preparation of Liquidator's Final Statement of Accounts, Receiver's Account.

Reconstruction: meaning, Internal and External reconstruction, drafting a scheme of internal Reconstruction. Accounting treatment. **(12 Hours)**

COURSE OUTCOMES:

1. A comprehensive understanding of the advanced issues in **accounting** for assets, liabilities and owner's equity.
2. The ability to account for a range of advanced **financial accounting** issues.
3. The ability to prepare consolidated accounts for a **corporate** group

Text books:

1. Advanced Accountancy : R. L Gupta
2. Advanced Accountancy : S.P. Jain and K.L.Narang
3. Corporate Accounts : J.R. Monga
4. Advanced Accountancy : M.C. Shukla and T.S. Grewal
5. Advanced Accountancy : S. N. Maheswari
6. Corporate Accounting : S. M Shukla Shatiya Bhavan

Reference Materials:

Journals and periodicals : Institute of Chartered Accountants of India, ICWA

Core Course	Semester-III	Credit: 6
B.Com	MACRO ECONOMICS	BCM302

COURSE OBJECTIVE:-

To provide the student with knowledge of basic concepts of the macro economics and modern tools of macro-economic analysis.

Module I

Concept and Variables of macroeconomics Introduction – Concept and Variables of macroeconomics, Income, Expenditure and The Circular flow, Components of expenditure. Consumption, Saving and Investment and S-I approach, Multiplier (two sector) and Numerical. Static macro economic analysis short and the long run – Determination of supply, Determination of demand, and Conditions of equilibrium.

(12 Hours)

Module II

Fiscal And Monetary Policy Meaning, Objective and Instruments of fiscal and monetary policy, AD-AS approach; Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run, and Aggregate demand- Aggregate supply analysis. Economy in the short run IS–LM framework.

(12 Hours)

Module III

Inflation

Inflation, Causes and Effect of rising and falling inflation, Demand pull and Cost push inflation and Measures to control inflation, Inflation and interest rates, Social costs of inflation. Unemployment – Natural rate of unemployment, Frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, Trade-off between inflation and unemployment, Sacrifice ratio, Role of expectations adaptive and rational.

(12 Hours)

Module IV

Open economy – Flows of goods and capital, Saving and Investment in a small. Open economy – Flows of goods and capital, Saving and Investment in a small and a large open economy, Exchange rates; Fixed and Flexible, Mundell – Fleming model with fixed and flexible prices in a Small Open economy with fixed and with flexible exchange rates, Interest rate differentials case of a Large economy. Balance of payments, Trade balance, Current and Capital Account, Autonomous and accommodating transactions and Measures to control disequilibrium on BOP.

(12 Hours)

Module V

Behavioural Foundations- Investment – Determinants of business fixed investment, Effect of tax, Determinants of residential investment and Inventory investment. Demand for Money – Portfolio and transactions theories of demand for Real balances, Interest and Income Elasticities of demand for real balances. Supply of money.

(12 Hours)

COURSE OUTCOMES:

Interprets macroeconomics issues such as money,foreign exchange,inflation,unemployment,economic growth and foreign trade.

Suggested readings

1. Dornbusch, Rudiger, and Stanley Fischer, Macroeconomics, McGraw-Hill.
2. Mankiw, N. Gregory, Macroeconomics, Macmillan Worth Publishers New York, Hampshire,U.K.
3. Deepashree, Macro Economics, ANE Books Pvt. Ltd. New Delhi.
4. Salvatore, Dominick. International Economics. John Wiley & Sons Singapore.
5. Branson, William H. Macroeconomic Theory and Policy. HarperCollins India Pvt. Ltd. Note: Latest edition of text books may be used.

B.Com	INCOME TAX LAW AND PRACTISE –I	BCM303
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Course Objectives:

- To give expert knowledge of the principles of Income Tax Laws and relevant Rules and Principles.
- To acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
- To enable the students in familiarizing the income tax provisions and to compute tax liability.

Module - I

Basic concepts: Income, agricultural income, casual income, assessment year, previous year, Gross total income, person: Tax evasion, Avoidances and tax planning. - Bases of Charge: Scope of total income residential status and tax liability, income which does not form part of total income.

(12 Hours)

Module - II

Income from Salaries – Definition- features – composition of salary income – treatment of P.F – Allowances – perquisites – rent free accommodation – treatment of other items in salary – deductions – tax rebate.

(12 Hours)

Module – III Income from house Property – computation of annual value – deductions from house property – comprehensive problems ; self occupied houses –house deemed to be let out – house let out and self-occupied – let out house property.

(12 Hours)

Module – IV Profits and gains of business including provision relating to specific business – computation of business income from adjustment – computation of business income from profit and losses - computation of income from legal, medical and accounting profession

(12 Hours)

Module – V Capital gains & Tax– computation of all kinds of capital gains – exemption of tax on capital gains

Other sources- Income chargeable under the head Income from other Sources. Tax liability of individual- Assessment of tax liability of individual.

(12 Hours)

Course outcomes

1. Utilize the definitions of the various components of income tax law.
2. Complete income tax returns, including schedules to the Forms, and be able to calculate the correct amount of income tax.
3. Analyze simple fact situations and recognize income tax ramifications.
4. Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.

BOOKS RECOMMENDED

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|-----------------------------------|-------------------------------------|
| 1. Income Tax laws and practice | : H.C. Mehrotra and Goyal |
| 2. Income Tax laws and Practice | : V.K. Singhania |
| 3. Income Tax | : Girish Ahuja |
| 4. Income Tax | : Bhagawati Prasad |
| 5. Direct Taxes | : B.B. Lal |
| 6. Income Tax | : ShreepaSeklecha |
| 7. Direct Taxes- Law and practice | : Bhagwathi Prasad |
| 8. Law and practice of Income Tax | : DinakarPagare |
| 9. Income Tax | : Gaur and Narang |
| 10. How to compute your Salary | : Hand books, Income Tax Department |

B.Com	BUSINESS MATHEMATICS	BCM304
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Course Objectives:

- To provide college students with reinforcement of mathematical computations.
- Challenge the student to understand how to process and interpret information to arrive at logical conclusions to common business math applications.
- Develop proficiency in the application to solve business math problems.
- Understand the important role math plays in all facets of the business.
- To familiarizes the students with the basic mathematical tools with emphasis on applications to business and economic situations

Module : 1 Matrices and its application

- 1.1 Algebra of Matrix, inverse of matrix, Matrix operations- business application
- 1.2 Solution of system of linear equations (having unique solutions and involving not more than three variables) using Matrix Inversion method and Cramer's rule, The Input output model(open model only). **(6 hours)**

Module : 2 Caculus 1

- 2.1 Mathematical functions and their types- linear, quadratic, polynomial, exponential, logarithmic and logical functions. Concepts of limits and continuity of a function. **(5 hours)**
- 2.2 concept and rules of differentiation, Maxima and minima involving second or higher order derivatives. **(5 hours)**
- 2.3 concepts of Marginal analysis , Concepts of elasticity, applied Maximum and minimum problems including effects of Tax on Monopolist's Optimum price and quantity, Economic Order quantity. **(5 hours)**

Module : 3 Calculas 2

- 3.1 Partial Differentiation Partial derivatives up to second order, Homogeneity of functions and Euler's theorem. **(4hours)**
- 3.2 Integration- methods of integration by substitution, by parts and by use of partial function. Definition of integration .Finding areas in simple cases. **(6 hours)**
- 3.3 Application of integration to marginal analysis. Consumer's and producer's surplus.Rate of sales and the Learning curve. **(6 hours)**

Module : 4 Mathematics and finance

- 4.1 Rate and interest – nominal effective- and their inter-relationships in different compounding situations.
- 4.2 compounding and discounting of a sum using different types of rates.
- 4.3 Types of annuities , like ordinary, due, deffered, continuous, perpetual and their future and present value using different types of rates of interest. Depreciation of Assets.Valuation of simple loans and debenture.Sinking fund. **(10 hours)**

Module -5 Linear Programming and Transportation

- 5.1 Formulation of linear programming, Graphical solution of LPPs. Cases of unique and multiple optimal solutions. Unbounded solutions.
- 5.2 solution by LPPs using Simplex method- maximization and minimization cases, Identification of unique and multiple optimal solutions.
- 5.3 Transportation problem- transportation model, Initial feasible solution of transportation problems. **(13hours)**

Course Outcomes:

1. Define basic terms in the areas of business calculus and financial mathematics
2. Explain basic methods of business calculus, types and methods of interest account and their basic applications in practice,
3. Solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit,
4. Discern effects of various types and methods of interest account,
5. Connect acquired knowledge and skills with practical problems in economic practice.

Text Books:

- Business Mathematics :.Dr. S. K Sharma, Dr. Gurmeet Kaur
- usiness Mathematics : Digambar Patri, D. N Patri
- Mathematics and Statistics : Suranjan Saha

Skill enhancement course-I

Semester-III

Credit: 4

B.Com	Entrepreneurial Development	BCM305
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COURSE OBJECTIVE :

To offer the students a conceptual and applied knowledge about entrepreneurship

Module I:

Concepts of Entrepreneurship - Entrepreneur and Enterprise - Meaning - Definition - Characteristics - functions - Role of Entrepreneurs in the economic development classification of Entrepreneurs - factors affecting Entrepreneurial growth - Entrepreneurship development – Programs small Entrepreneurs development. Self employment schemes – Government policies on Entrepreneurial Development. - Entrepreneurial Behaviour: Innovation and entrepreneur – entrepreneurial behaviour and Psycho – Theories Social Responsibilities. **(12 Hours)**

Module II:

Source of ideas - preliminary evaluation and testing of ideas - project identification – demand based industries and resource based industries - import substitution and export oriented items - project formulation and feasibility study. **(12 Hours)**

Module III:

Project appraisal - technical - Commercial appraisal - information required - demand forecasting - sources of market information - financial appraisal - capital cost of project - sources of finance - financial problems. **(12 Hours)**

Module IV:

Licensing procedure - procedures to start an industrial unit - financial and other assistance SMEs. **Entrepreneurial Development Programmes:** their role, relevance and achievements; Role of Government and non government institutions in organizing EDPs; Critical Evaluation; Problems and Constraints. **(12 Hours)**

Module V:

Incentives as subsidies of state and central governments - Aims - backward areas - Industrial estates - DIC's - role of financial institutions in the Entrepreneurial growth - project financing - sources of finance - IDBI, IFCI, ICICI and IRCI - Role of promotional and consultancy organizations of State and Central Govt. **(12 Hours)**

Course Outcomes:-

1. Be able to apply problem solving approaches to work challenges and make decisions using sound engineering methodologies
2. Be able to apply a systematic design approach to engineering projects and have strong design and research skills in the chosen discipline specialisation

Reference Book :-

1. Desai, Vasant, (2009) Entrepreneurial Development, Vol. I, Himalaya Publishing House, New Delhi, Reference Books 1. Hisrich. R.D & Peter, M.P, (2008) Entrepreneurship, Tata Mc Graw Hill, New Delhi.
2. Awasthi, D & Sebastian. (2005)J, Evaluation of Entrepreneurship Progress, Sage Publications, New Delhi.
3. Jain, G. Raj & Gupta, D. (2008), New Initiatives in Entrepreneurship Education and Training, EDII, Ahmedabad. 4. Kao, John J., “The Entrepreneurial Organisation”, Englewood Cliffs, New Jersey: Prentice-Hall, (2001)
4. Panda, Shiba Charan.,(2009) “Entrepreneurship Development”, New Delhi, Anmol Publications. (Latest Editions)

B.Com	BUSINESS COMMUNICATION	BCM306
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OBJECTIVE : To develop effective business communication skills among the students.

Module I:

Introduction to communication: Meaning and Definitions – Need – Objective and Principles – Communication Media – Types of Communication Process – Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication.

(12 Hours)

Module II:

Business Letters: Meaning, Need, Functions and kinds of Business letters – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation – Routine request letters – Responses to letters – Refusal letters – Claims letters – Collection letters.

(12 Hours)

Module III:

Letters of Inquiries, Quotations and Offers: Letters of Inquiry – Opening and Closing sentences in letters of Inquiry – Quotations – Specimen – Voluntary offers and Quotations – Sentences regarding Offers and Quotations – Specimen – Placing an Order, Specimen – Cancellation, Acknowledgement, Refusal and execution of Order.

(12 Hours)

Module IV:

Circular, Sales and Bank Correspondence: Meaning of Circular letters – Objectives – Situations that need Circular letters – Specimen, Meaning of Sales letters – Objectives – Advantages – Three P's Functions, Bank Correspondence, Meaning – Correspondence with Customers, Head Office and with other Banks.

(12 Hours)

Module V:

Report writing and Spoken Communication: Meaning of a Report Importance- Oral and Written Reports – Types of Business Reports – Characteristics of Good Report – Preparing a Report – Organization of a Report – Spoken Communication – The Telephone – the public Addressing System – Word processor – Telex, Fax, Email – Teleconferences.

(12 Hours)

Course Outcomes:-

- Students should become adept in their use of the spoken word in interpersonal communication, small group interactions and public speaking.
- Students should become adept in their use of the written word for informational, persuasive and creative purposes.
- Students should have conducted original research involving literature review, research design and implementation including appropriate application of data analysis tools.

Text Books

1. Rajendra Pal Korahill, (2009)“Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006. Reference Books
2. Effective Business Communication – Kaul (2007) Prentice Hall, New Delhi
3. Ramesh, MS, & C. C Pattanshetti, (2007)“Business Communication”, R.Chand&Co, New Delhi, 2003.
4. Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company ,(2003) .
5. Munter Mary (2002) , Effective Business Communication, PHI, New Delhi

B.Com	COST ACCOUNTING	BCM401
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Course Objectives:

- To familiarize the students to the conceptual framework of Cost Accounting System and various techniques and methods of controlling cost.
- Also the students should get a practical knowledge in applying these techniques.

COURSE CONTENTS:

Module- I: Introduction: Limitations of Financial Accounting; meaning, nature, scope, objectives, and importance of Cost Accounting, Definition of cost accounting, cost accountancy, costing, Principles of costing, Installation of costing system in an organization, Techniques and methods of cost accounting, Cost Accounting Standards.

Analysis and Classification of Cost : Elements of cost, Material, Labour and Overhead expenses and its classification, Analysis of Total Cost, Cost centre and Cost unit. **(12 Hours)**

Module- II : Material Cost Control (I): Meaning of Material Control, Levels of material Control, Need and aspects, Techniques of material control, Purchase of Materials and Storing – introduction, purchase of materials, purchase cycle. **(4 Hours)**

Material Cost Control (II): Inventory Control – tools & techniques, Perpetual Inventory System, EOQ analysis, ABC and VED Analysis, Bin Card. **(4 Hours)**

Material Cost Control (III): Pricing and a-LIFO, FIFO, Average, Weighted Average, Base Stock method and Inflated Price Method. **(4 Hours)**

Module- III

Labor Cost: Computation and Control: Work Study, Motion Study, Time Study, Job Evaluation, Labor Turnover ratios.

Methods of remunerating labor:- System of Wage payment, Time wage System, Piece Rate System, Taylor's Differential Piece Rate System, Merrick's Multiple Piece Rate System, Halsey Premium Plan, Rowan Plan.

Overhead Analysis: Definition and Importance of Overheads, Classification of Overheads, Allocation, Apportionment and Absorption of Overheads. **(12 Hours)**

Module- IV: Unit or output costing: Preparation of Cost Sheet, Tenders and Quotations, Treatment of Scrap. Manufacturing Account. **(12 Hours)**

Module- V

Reconciliation of Cost and Financial Accounts. Meaning and importance, Reason for difference in profits. Preparation of Reconciliation Statement, Memorandum Reconciliation Account.

(12 Hours)

Course Outcome:

To enhance the skill of cost accounting system for students to ascertain, control, reduction of cost for an organization .

Text Books:

1. Cost Accounting: M.L.Agrawal
2. Cost Accounting: Jawahar Lal
3. Cost Accounting: Jain & Narang
4. Cost Accounting: B.K. Mehta
5. Cost Accounting: M.Y. Khan

Reference Materials:

1. Journals- ICWAI
2. Cost Accounting- Problems and Solution: Khanna, Pandey Ahuja

Core Course

Semester-IV

Credit: 6

B.Com	GST Law and Other Law Practices	BCM402
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Course Objectives:

To acquire the ability to analyze and interpret the provisions of goods and services tax law and recommend solutions to practical problems.

Module-1

1. Concept of indirect taxes
2. Concept and features of indirect taxes
3. Principal indirect taxes
4. Meaning and features of Goods and service Tax(GST) necessity and implementation of GST, favorable impact of GST, important Terms and Definitions.
5. Goods and Services Tax (GST) Law as contained in the Central Goods and Services Tax (CGST) Act, 2017 and
6. Integrated Goods and Services Tax (IGST) Act, 2017: Constitutional aspects .

(12 hours)

Module-II

- i. Levy and collection of CGST and IGST - Application of CGST/IGST law; Concept of supply including composite and mixed supplies, inter-State supply, intra-State supply, supplies in territorial waters; Charge of tax; Exemption from tax; Composition levy . Negative list(zero tax).
- ii. All procedures including registration
- iii. Place of supply
- iv. Time and Value

(12hours)

Module-III

Computation of GST liability- Composition of levy- Rate of tax of composition levy and rules regarding returns practical problems relating to composition of levy, Input tax credit

(12hours)

Module-IV

- I. Valuation Rules, Preparation of Tax invoice, Composition scheme, Input Tax Credit, Provision regarding job work,
- II. Classification of rates of GST, GST Returns, Payment of GST including reverse charge, Refund, job work.
- III. Practical approaches of GST.

(12hours)

Module-V

- i. Provisions relating to electronic commerce
- ii. Liability to pay in certain cases
- iii. Administration of GST; Assessment and Audit
- iv. Inspection, Search, Seizure and Arrest
- v. Demand and Recovery
- vi. Offences and Penalties
- vii. Advance Ruling
- viii. Appeals and Revision

(12hours)

Course outcomes:-

1. The sub will provide the students insights and understanding about the current tax implications in India.
2. The students will clear about the working of GST.

Recommended books:-

1. Indirect tax law – Dr. Vandana Bangar and Dr Yogendra Bangar
2. Gst ready reckoner – Keshav Garg bharaat's
3. Gst law mannual – R. K. Jain,centax publication
4. S. K. Mishra Dec. 2017 edition

Core course

Semester-IV

Credit: 6

B.Com	INCOME TAX LAW AND PRACTISE - II	BCM403
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Course Objectives:

- To give expert knowledge of the principles of Income Tax Laws and relevant Rules and Principles.
- To acquire the ability to apply the knowledge of the provisions of law to various situations in actual practice.
- To enable the students in familiarizing the income tax provisions and to compute tax liability.

MODULE 1

Aggregation of income; Set-off and carry forward of losses; Deduction from Gross total income.

(12hours)

MODULE II

Computation of Tax Liability: Computation of total income and tax liability of an individual, H.U.F, BOI, AOP, firm& Company.

(12hours)

MODULE III

Tax Management: Tax deduction at source; Advance payment of tax; Assessment Procedure; Tax planning for individuals.

(12hours)

MODULE IV

Income Tax Authorities: Powers and Functions of Income Tax Officer, Central Board of Direct Taxes, Commissioner of Income Tax – Types of Assessments and Rectification of Mistakes – Recovery of Tax and Refunds.

(12hours)

MODULE V

Appeals and revision – procedure in appeal – powers of commissioner (Appeal) – appeal to Appellate Tribunal – reference to high court- appeal to supreme court – revision of best judgement assessment – revision by commissioner – penalties and prosecution – procedure and time limit for imposing penalty – offences and prosecution.

(12hours)

Course outcomes

1. Utilize the definitions of the various components of income tax law.
2. Complete income tax returns, including schedules to the Forms, and be able to calculate the correct amount of income tax.
3. Analyze simple fact situations and recognize income tax ramifications.
4. Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.

BOOKS RECOMMENDED

- | | |
|-----------------------------------|-------------------------------------|
| 1. Income Tax laws and practice | : H.C. Mehrotra and Goyal |
| 2. Income Tax laws and Practice | : V.K. Singhanian |
| 3. Income Tax | : Girish Ahuja |
| 4. Income Tax | : Bhagawati Prasad |
| 5. Direct Taxes | : B.B. Lal |
| 6. Income Tax | : ShreepaSeklecha |
| 7. Direct Taxes- Law and practice | : Bhagwathi Prasad |
| 8. Law and practice of Income Tax | : DinakarPagare |
| 9. Income Tax | : Gaur and Narang |
| 10. How to compute your Salary | : Hand books, Income Tax Department |

General Elective

Semester-IV

Credit: 6

B.Com	PRINCIPLES OF AUDITING	BCM404
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Course Objectives:

- This course aims at imparting knowledge about the basic principles and methods of auditing.
- To give a practical knowledge on auditing the books of accounts of various organizations.

COURSE CONTENTS

Module – I

Introduction: Origin of Auditing, Definition of Auditing, meaning and objectives – Main and Subsidiary objects, Book keeping, Accounting and Auditing.. Types of Audit. Audit Programme, Audit Files, Audit Note Book and Working Papers

Errors and Frauds: Different types of errors and frauds, detection and prevention of errors and frauds.

(12Hours)

Module – II

COMPANY AUDIT Qualification, Disqualification, Appointment and Rotation, Removal and Resignation,– Remuneration, Rights, Duties and Liabilities of Company Auditor Branch Audit and Joint Audit–Depreciation – Concept and Provisions of the Companies Act–Divisible Profit and Dividend (Final, Interim and Unclaimed/Unpaid): Provisions of the Act,– Legal Decisions and Auditor’s Responsibility.

(12 Hours)

Module – III

Internal Control and Internal Check System: Nature and Objectives of Internal Control, Internal control Questionnaire, flow chart, Internal Control evaluation. Auditor’s duty with relation to internal Control. Internal Check-Meaning, Objectives, Advantages and Disadvantages. Position of an Auditor in relation to Internal Check. Internal Control v/s Internal Check.

(12 Hours)

Module – IV

Techniques and Procedure of Audit: Routine checking - Meaning, objectives, importance, Merits and Demerits of Routine checking, Test Checking. Vouching – Meaning, Objectives and importance Vouching. Vouching of Cash Book, vouching of Trading Transactions.

(6 Hours)

Verification and valuation of assets and liabilities: Meaning, Definition, Objects and duties of Auditor with relation to Verification and Valuation. Fixed Assets, Investments and Inventories.

(6 Hours)

Module – V

Audit of Non profit making companies: Club, Hotel, Charitable Trust, Hospital and Cooperative Societies.

(4 Hours)

Audit of Banking and Insurance companies and Educational Institutions.

(4 Hours)

Audit Reports: Meaning and Objects of Auditor’s report. Report verses certificates, contents of the reports, Standard Report and Qualified. **Recent Trends in Auditing**

(4 Hours)

COURSE OUTCOMES:

1. To apply your auditing knowledge to undertake auditing processes in a variety of professional settings.
2. Evaluate accounting disclosures and reports, identify gaps, manipulations or weaknesses in financial reporting and provide recommendations to a range of audit clients in relation to internal control weaknesses and financial reporting compliance;
3. Solve routine and complex auditing problems in varied business contexts using social, ethical, economic, regulatory and global perspectives;

Text Books:

- | | |
|-------------------------------------|---------------------------------------|
| 1. Auditing | : B.N. Tandon |
| 2. Auditing Theory & Practice | : Kalyani Publishers, Kumar, Pradeep. |
| 3. Fundamentals of Auditing | : Kamal Gupta & Ashok Arora |
| 4. Auditing Principles and Problems | : T.R. Sharma |

Reference Materials:

- | | |
|--|--------------------|
| 1. Contemporary Auditing | : Gupta Karnal |
| 2. Principles and Practice of Auditing | : Pagare Dinkar |
| 3. Practical Auditing | : Spicer and Pegle |

Core Course	INTERPERSONAL AND NEGOTIATION SKILL	BCM405
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Course objective:-

The subject will help the students:

1. To encourage the all round development of students by focusing on soft skills
2. To develop and nurture the soft skills of the students through individual and group activities

Course contents:

Module-I NEGOTIATION SKILLS: Meaning, types & methods of negotiation, negotiation tactics, process & checklist. SWOT analysis. **(12 Hours)**

Module-II CONFLICT: Definition of conflict, types of conflict, conflict resolution; dispute; grievance; redressal mechanism for conflict resolution. **(12 Hours)**

Module-III INTERVIEW SKILLS: How to prepare for an Interview, Interview Etiquette, Post Interview Etiquette, How to Dress for an Interview, Job interview etiquette, mistakes to avoid. **(12 Hours)**

Module-IV

Communication skills (oratory and written)presentation skills; types of presentation: Body Language, Tips on how to create a PPT & other presentations. **(12 Hours)**

Module-V

(PRACTICAL BASED)

1. Write a Personal essay and or resume or statement of purpose which may include:

- A. Who am I (family background, past achievements, past activities of significance).
- B. Strengths and weaknesses (how to tackle them).
- C. Personal short-term goals, long-term goals and action plan to achieve them.
- D. Self assessment on soft skills

3. Students could review and present to a group from following ideas:
 - a. Book review.
 - b. Biographical sketch.
 - c. Any topic such as an inspirational story/personal values/beliefs/current topic.
 - d. Ethics and etiquettes and social responsibilities as a professional.

(12 Hours)

Course outcomes:-

After studying this course, you should be able to:

- I. recognise the importance of interpersonal skills
- II. describe how good communication with other can influence our working relationships
- III. outline the roles we play in our work groups and teams.

Reference book:

1. Communication Networks – A First Course McGraw-Hill
2. Computer Networks: A.S.Tannenbaum, 2nd Ed., Prentice hall, 198
3. Human Resources Development – Rao, Verma Khandelwal
4. Human Resources Development – Nadler & Lenonard

B.Com	HUMAN RESOURCE MANAGEMENT	BCM406
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Course Objectives:

To acquaint students with the techniques and principles to manage human resource of an organization.

Course content:**Module I: Human Resource Management**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.
(12 Hours)

Module II: Acquisition of Human Resource

Human resource planning- Quantitative and qualitative dimensions; Job analysis – Job description and job specification; Recruitment – concept and sources; Selection – concept and process; Test and interview; Placement, induction and socialization; Retention.
(12 Hours)

Module III: Training and Development

Concept and importance; Role specific and competency based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programs; Training process outsourcing.
(12 Hours)

Module IV: Performance Appraisal and Compensation Management

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes – Transfers and promotions, Human resource audit; Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organization incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.
(12 Hours)

Module V: Maintenance of employees and Emerging Horizons of HRM

Employee health and safety; Employee welfare; Social security (excluding legal provisions); Employer-employee relations- An overview; Grievance handling and redressal; Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System and e-HRM; Impact of HRM practices on organisational performance; HR audit, Contemporary issues in human resource management.
(12 Hours)

Course outcomes:

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
- Administer and contribute to the design and evaluation of the performance management program.
- Develop, implement, and evaluate employee orientation, training, and development programs.

Suggested Readings:

1. Mondy, A. W. and Noe, R. M., Human Resource Management, Pearson Education.
1. Decenzo, D.A. and Robbins, S. P., Fundamentals of Human Resource Management, Wiley, India.
2. Human Resources Development – Rao, Verma Khandelwal
3. Human Resources Development – Nadler & Lenonard
4. Dwivedi RS - Human Relations and Organization Behavior
5. Aswathappa K - Human Resource and Personnel Management

B.Com	Management Accounting	BCM501
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Course Objectives:

- To familiarize the students to the Concept of Management Accounting System and its importance as well as usage.
- To enable students to use Management Accounting Techniques for Decision making , Planning and control.

COURSE CONTENTS

Module-I

Introduction to Management Accounting: Meaning, Nature , Need, Scope of Management Accounting, Objectives and Functions of Management Accounting., Relationship between Financial Accounting, Cost Accounting and Management Accounting. Limitations of Management Accounting, Cost Control, Cost Reduction.

(12Hours)

Module-II

Cost volume profit analysis, Break -even -point, Margin of safety, Desired sales, Angle of incidence.

(12 Hours)

Module-III

Meaning, Objectives and Limitations of Budgetary control types of Budget, Production quantity and cost budget, Raw Materials quantity and Cost Budget, Sales budget, Fixed and Flexible budget, Cash Budget. (Receipts and Payments Method), Performance Budgeting, Zero Based Budgeting, Master Budget.

(12Hours)

Module-IV

Concept of historical Cost and Standard Cost. Nature of Standard Costing. Standard Costing Vs Budgetary Control. Material Cost Variances, Labour Cost Variances, Overhead Variances, Sales Value Variances and Sales Margin Variances.

(12Hours)

Module-V

Introduction, meaning and definition of marginal Cost and Marginal Costing. Marginal Costing Vs. Absorption Costing. Decision making: Make or Buy, Product mix, Pricing decisions, Exploring a New Market, Shut –Down Point.

(12 Hours)

Course Outcomes:-

1. Use the techniques of management accounting to plan and control business activities.
2. Use the major techniques of management accounting to make decisions.

Text Books:

- | | |
|--|-------------------------|
| 1. Management Accounting | : M Y Khan and P K Jain |
| 2. Management Accounting & Financial Control | : S.N. Maheshwari |
| 3. Management Accounting | : I.M. Pandey |
| 4. Management Accounting | : Sharma and Gupta |

Reference materials:

- | | |
|--------------------------|------------------------------|
| 1. Management Accounting | : Manmohan and Goyal |
| 2. Management Accounting | : Saxena |
| 3. Management Accounting | : R.S. N Pillai and Bhagwati |

B.Com	Managerial Economics	BCM502
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COURSE OBJECTIVES:

The objective of this course is to acquaint the participants with concepts and techniques used in micro-economic theory and to enable them to apply this knowledge in business decision making.

COURSE CONTENTS :-

MODULE I: Nature and Scope of Managerial Economics, Fundamental Concepts in Managerial Economics, Nature and Concept of Profit and Theories of Profit. **(12 Hours)**

MODULE II: Theory of Demand, Law & Nature of Demand, Demand Determinants, Demand Forecasting, Demand Function, Elasticity of Demand, Supply, Law of Supply, Nature of Supply and Equilibrium. **(12 Hours)**

MODULE III: Cost analysis: Incremental cost, opportunity cost and marginal cost, short and Long run costs function. **Production analysis:** Production function, Returns to scale, Input-Output Analysis. **(12 Hours)**

MODULE IV: Price-output decisions under different market conditions: Perfect and Imperfect market. **Market structure:** Monopoly, Oligopoly and Duopoly, Monopolistic Competition, Non-Price Competition, Price Discrimination, Product Differentiation. **(12 Hours)**

MODULE V: Trade cycle Economic forecasting for business: Concept of GNP, GDP, Inflation, WPI, CPI, and Unemployment. **Concept and Measurement of National Income:** Foreign exchange market, Balance of payments. **(12 Hours)**

COURSE OUTCOMES:

- 1) Analyze the demand and supply conditions and assess the position of a company
- 2) Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
- 3) Analyze real-world business problems with a systematic theoretical framework.

TEXT BOOKS

- Damodaran, "Managerial Economics", OUP, 2006.
- Boyes, The New Managerial Economics (Indian Adaptation), 2005 Edition, Wiley Publication, New Delhi.
- D.N. Dwivedi, Managerial Economics, Vikas Publication, New Delhi.

REFERENCE BOOKS

- I. Truett & Truett, "Managerial Economics", John Wiley & Sons, 8th edition, Singapore, 2004.
- II. Samuelson & Nordhus, "Economics", Tata McGraw-Hill Edition, 16e, New Delhi, 1998
- III. Petersen, Lewis and Jain, "Managerial Economics", Pearson Education, New Delhi, 2006.

SUGGESTED READINGS

1. Adhikary, M. Business Economics., New Delhi, Excel Books.
2. Baumol, W.J. Economic Theory and Operations Analysis, New Delhi, Prentice Hall Inc.
3. Chopra, O.P., Managerial Economics, New Delhi, Tata Mcgraw Hill.
4. Keat Paul G & Philips K.Y. Young, Managerial Economics, Prentice Hall, New Jersey.
5. Koutsoyiannis, A. Modern Micro Economics, New York, Macmillan.
6. Sloman, J., Economics for Business, 3rd Edition, Pearson Education.
7. Paul, G. Keat, Managerial Economics: Economic Tools for Today Decision Maker, 6th Edition, Pearson Education.
8. Abel, A.B., Beranake, B.S., Macroeconomics, 7th Edition, Pearson Education.
9. Mehta, P.L., Analysis, Problems and Cases, Sultan Chand and Sons, New Delhi
10. Hirschey, Managerial Economics, Cengage

Group-A(select any two paper)**Discipline Specified Electives -1****Semester-V****Credit: 6**

B.Com	Financial Management	BCM503
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Course Objectives:

This course should provide the students an understanding of basic theory, concepts, and tools used in financial management.

- To give a basic knowledge to read, analyze and interpret the financial statement.
- To give a clear understanding on the current issues.

Course content:-**Module –I:**

Financial Management: Meaning, need and importance, Objectives, Scope and Functions of Financial Management – Profit maximization, wealth maximization, implications of wealth maximization – Financial decisions –Basic considerations – Liquidity Vs. Profitability

Investments: Types of Investments and their features – Meaning and importance of a portfolio of investments - Security risk – Portfolio risk – Risk classification – Concept of Risk Vs. Return trade off in finance & investments – Choice of an investment (Theory only) **(12 Hours)**

Module –II:

Time Value of Money: Valuation concept - Future value of a single cash flow - Multiple flows and annuity; Present value of single cash flow – Multiple flows and annuity (simple problems)

Capital Budgeting: Meaning, Need and significance of Capital Budgeting –Importance of Cash Inflows and Cash Outflows – Risk in Capital Budgeting –Simple Capital Budgeting Evaluation Techniques: Pay back period (Need, importance, and computation), ARR (Need, importance and computation),NPV(Need, importance and computation) and IRR (Need, importance and computation). **(12 Hours)**

Module –III:

Capital structure: Meaning, need and importance of Capital structure –Introduction, Factors affecting Capital Structure, optimum capital structure.

Capital Structure Theories: Net Income Approach, Net Operating Income Approach, Modi Giliani Miller Approach, Traditional Approach. **Cost of Capital:** Meaning, need, importance of the concept and significance of Cost of Capital, specific cost of Capital for various sources of finance, cost of debt, cost of Preference Shares, cost of equity, Cost retained earnings. Weighted average cost of capital, Book value vs. market value weight. (simple problems) **(12 Hours)**

Module – IV:

Leverages Analysis: Financial leverage – Operating leverage – Combined leverage; EBIT-EPS Analysis.

Working Capital Management: An over view - Determinants of working Capital, Operating Cycle.

Cash management: cash forecasting and budgeting, management of receivables, optimum credit policy, aspects of Credit policy - Credit terms and Credit Standards, Inventory management (simple problems of cash, receivables and inventory). **(12 Hours)**

Module – V:

Dividend Decision: Meaning, need and significance of dividends, Forms of Dividends and Stability in Dividends, Determinants of Dividend – Types of dividends – Dividend Policy of corporations - Factors Influencing divided Policy – Dividend theories: a) Walter’s model b) Gordan’s Model c) MM Hypothesis. **(12 Hours)**

Course Outcomes:-

1. Calculate common investment criteria and project cash flows associated with corporate project evaluation.
2. Apply measures of cost of capital and financial leverage to form long-term financial policies for business.
3. Judge the merits of leasing over borrowing to purchase assets.
4. Describe the common factors influencing dividend policy.
5. Describe applications of options in financial management.
6. Relate capital investment decisions and financial policies to business valuations.

Suggested Reading:

1. Dr. B. K. Mehta, Dr. Kumari Anamika, Keya Banaerjee Financial Management
2. Maheshwari S.N. Element of Financial Management
3. R.P. Ruastogi Galgotia Publishing House.
4. Khan & Jain Financial Management
5. Pandey I.M. Financial Management

Discipline Specified Electives -2**Semester-V****Credit: 6**

Course Objectives:

To introduce students to the **public** sector reform agenda with a focus on **public finance** issues; - to demonstrate administrative, political, and economic constraints to **public finance** reforms; - to develop analytical skills of the students in three major areas of **public finance** reforms.

Module I

Nature and Scope of Public Finance : Nature, Definition, Scope of Public Finance a) Role of Public Finance in Economic Development b) Principles of Maximum Social Advantage. **(12 Hours)**

Module II

Public Revenue : a) Main Sources of Public Revenue b) Classification and Importance of Taxes – Significance, merits and demerits of direct and indirect taxes c) Impact, shifting, incidence and effects of taxation d) Significance of income tax and corporation tax. **(12 Hours)**

Module III

Public Expenditure : a) Classification and Canners of Public Expenditure b) Effects of Public expenditure on – Production, Distribution and Economic Growth

Budgets : a) Classification of Budgets b) Budgets and Planning c) Budget and National Accounts.

(12 Hours)**Module IV**

Public Debt : a) Need, Sources and repayment b) Effects of Public debt on – Money Supply, Economic Growth and Economic Stability. **(12 Hours)**

Module V

Federal Finance : a) Financial Issues in a Federal set up b) Principles of efficient division of financial resources between Central and States c) Problems of financial imbalances and measures for adjustments

Local Finance : a) Local bodies and their Financial responsibilities b) Sources of Local Finance c) Local Taxation.

(12 Hours)**COURSE OUTCOMES:**

- To train students how to develop budgeting and performance evaluation systems for public sector institutions.
- To develop students' skills on how to write a public policy paper and make a presentation on public policy issue.

REFERENCE BOOKS:

- Basu, Kaushik (1997), Analytical Development Economics: The Less Developed Economy Revisited , The MIT Press.
- Bird, Graham (2004), International Finance and the Developing Economies , Palgrave Macmillan.
- Bell, Crive (2003), Development Policy as Public Finance , Oxford University Press
- Gale, Douglas (1994), "The Efficient Design of Public Debt," in Franklin Allen and D. Gale, Financial Innovation and Risk Sharing , The MIT Press.
- Gibson, Heather D. (1996), International Finance: Exchange Rates and Financial Flaws in the International System , Longman.

B.Com	Principle of Banking	BCM505
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Course Objectives:

- To make the students understand the Principles and importance of Credit, documentation, monitoring and control.
- To give students a broad understanding of other functions associated with banking.
- To give students an insight into marketing of banking services and banking technology.

COURSE CONTENTS:

Module-I Introduction to the Financial System: History of financial system, pre independence and post independence; recent developments in the Indian financial systems. Introduction to Banking System in India.

(12 Hours)

Module- II Role & functions of banks-Regulatory provisions, RBI Functions, Financial services role and functions of Capital Markets, Banker – Customer relation – Know your customer (KYC), Types of Banking Customer Payment and Collection of Cheque – duties and responsibilities of paying and collecting banker-protection available to paying and collecting banker under NI Act – endorsements – forged instruments – bouncing of cheques and their implications.

(12 Hours)

Module- III Opening of an account – Types of Deposit Account Current deposits; meaning and features, saving deposits; meaning and features, recurring deposits; meaning and features, fixed deposit/ term deposit; meaning and features. Principles of lending – Various credit facilities – working capital and term loans-Credit Appraisal Techniques.

(12 Hours)

Module- IV Marketing of Banking Services/Products. Marketing Management – Meaning, Importance and Functions – Marketing of Services – Product Research & Development – Test marketing of bank products – Product Life Cycle – Product Modification – New Product Development – Packaging and Branding of bank products – Diversification – Pricing of bank products and services.

(12 Hours)

Module- V Emerging trends in banking: Electronic payments systems-teller Machines at the Banking Counters, credit and debit cards, smart cards, Electronic funds transfer systems, mobile and internet banking. Modern Techniques used in Banks, Facilities provided by banks, Various Financial Schemes of Public & Private Sector Banks.

(12 Hours)

Course Outcome:

- Various functions associated with banking.
- Practice and procedures relating to deposit and credit, documentation, monitoring and control.
- An insight into marketing of banking services and banking technology.

Text Books:

1. Banking Theory and Practice : Shekhar and Shekhar
2. Principles of Bank Management : Desai and Vasant

Reference Books:

- The Principles of Banking Moorad Choudhry
- Banking & Finance: In Principle 1st Edition By Rhett Martin

B.Com	Insurance Management	BCMHS06
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Course Objectives:

- To introduce the student with insurance laws and regulations.
- To make them understand the controlling authorities existing in insurance industry.

COURSE CONTENT**MODULE I**

Definition and sources of Law – Judicial set up in India — Insurance as a contract -Legal principles: Principle of indemnity, Insurable interest, Subrogation, and Utmost good faith History of Insurance Legislation in India — Life Insurance Corporation Act 1956 – General Insurance Business Nationalization Act 1973. **(12 Hours)**

MODULE II

Current Legal Environment – Insurance Act 1938 (as amended) & Insurance Regulatory & Development Act.- An Overview – Insurance Sector Reforms - The Insurance Regulatory Development Authority (IRDA) Act, 1999 – IRDA (Investment) Regulations 2000 – IRDA Guidelines for Insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines **(12 Hours)**

MODULE III

Insurance Intermediaries - Regulations issued by IRDA for Insurance Agents & Brokers - Agency Contract – License to act as insurance agent – Authority of a life Insurance Agent rights and responsibilities agent’s compensation and hereditary commission termination of agency – nomination facility – Licensing of Insurance Brokers – Role & Responsibilities of Insurance Brokers. **(12 Hours)**

MODULE IV

Legal Aspects of Life Assurance - Mortgage of Life Policies – Different kinds of Proofs of Death - Various forms of Evidence of Testate – and Intestate Succession – Presumption of Death – Indemnity & Guarantee – Attachments and Prohibitory Orders – Provisions of Limitation Act as applicable to Insurance Contracts. **(12 Hours)**

MODULE V

Exchange Control Regulations as applicable to General Insurance – IRDA Directions for protections of policy holders – Consumer Protection Act 1986 – Arbitration & conciliation Act –1996 vigilance set up Insurance Ombudsman. **(12 Hours)**

COURSE OUTCOMES:

- Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
- Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure.
- Develop skills to facilitate insurance product cost and pricing, marketing, and distribution.

TEXT BOOK:

Indian Institute of Insurance – IC 24 – Legal Aspects of Life Assurance.

REFERENCES:

1. K.C.Mishra and M.Bakshi , Legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi.
2. M. N Srinivasan, ‘Principles Of Insurance Law (Life - Fire - Marine - Motor And Accident)’,
3. KSN Murthy & Dr KVS Sarma, ‘Modern Law Of Insurance’
4. Vijayaraghavan. NC & Pradeep – General Insurance Claims through arbitration.

B.Com	Indian financial system	BCMHS07
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Course Objective:

This course aims at acquainting the students with the working of financial markets in India.

Course input

Module I: Money Market: Indian money market's composition and structure; (a) Acceptance Houses, (b) Discount houses and (c) Call money market; Recent trends in Indian Money market. **(12 Hours)**

Module -II Capital Market: Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges. **(12 Hours)**

Module III Securities contract and Regulations Act : Main provisions. Investors Protection: Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; remedy through courts. **(12 Hours)**

Module -IV Functionaries on Stock Exchanges: Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs. **(12 Hours)**

Module -V Financial Services: Merchant banking - Functions and roles; SEBI guide-lines; Credit rating-concept, functions and types. **(12 Hours)**

Course outcome:

This subject will impart basic knowledge of Indian Financial System

Reference :

1. Chandler M.V. and Goldfeld S.M.: Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. Chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system :Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.

B.Com	Financial statement analysis	BCMHS08
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Course Objective:

- To make the students expert in understanding and handling financial data.
- To give a deep insight on analyzing financial strength of an organization.
- To provide students the have analytical skill on financial statements and to apply the accounting techniques for management

COURSE CONTENTS

Module-I Financial Statement of a company:

Statement Profit and the Loss and Balance Sheet prescribed form with major headings and sub headings (as per Schedule III to the Companies Act, 2013).Anatomy of Financial Statements, Forms and Contents of balance Sheets, forms and contents of Income Statements, characteristics of ideal financial statements. Use and importance of Financial Statements, Limitations of Financial Statement **(12 hours)**

Module-II

Analysis of Financial Statements: Meaning Significance, Types of Financial Analysis, Procedure, Devices and limitations of financial statement; Accounting policies, regulations of financial accounting, and accounting choices/practices; Window dressing – meaning and ways and means to check window dressing.Comparative Income Statements- Trend Analysis; Common Size Statement; Limitations of Financial Analysis.Practical Problems. **(12Hours)**

Module-III

Techniques of Financial Analysis part1 :Statement of Changes in Financial Positions: Meaning and concept of funds; flow of funds; Current and non-current accounts; Fund Flow Statement; Use, significance and importance of funds flow statement; Limitations of funds flow statements, Practical problems.

(12 Hours)

Module-IV

Techniques of Financial Analysis part 2: Cash Flow Statement: Meaning, use and Significance of Cash Flow Statement; Classification of Cash Flow; Comparison between Fund flow and Cash Flow. Practical problems.

(12 Hours)

Module-V

Techniques of Financial Analysis part 3: **Ratio Analysis:** Meaning, Objectives, classification and computation., Interpretation of Ratios, Precautions for use of ratios, use and significance of Ratio analysis. Different Classification of Ratios, Du-Pont Control Chart.Calculation and interpretation of different ratios.Practical Problems.

(12 Hours)

Course Outcomes:-

1. Explain the relationship between strategic business analysis, accounting analysis and financial analysis;
2. Identify and utilise value-relevant information contained within financial statements;
3. Recognise and explain the fundamental role of accounting numbers in the valuation of entities and the key financial claims on these entities assets (equity and debt securities);

Reference Books

Management Accounting	: Dr. K.L. Gupta
Management Accounting	: R.S.N. Pillai and Bagavathi
A Text book of Accounting for Management	: S.N. Maheshwari
Accounting for Management-A basic text in financial and Management Accounting-	S. Tamananathan.
Management Accounting	: I. M. Pandey
Management Accounting: Text, Problems and Cases	: M Y Khan & P K Jain

<i>B.Com</i>	<i>Corporate tax planning and management</i>	<i>BCMHS09</i>
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Course Objectives: To acquire the ability to analyze and implementation the tax planning and management.

Module-1

Introduction to tax management: concept of planning; tax avoidance and evasion; corporate taxation and dividend tax.
(12 hours)

Module-2

Tax planning for new business: tax planning with reference to location, nature and form of organization of new business.
(12 hours)

Module-3

Tax planning and financial management decisions: tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.
(12 hours)

Module-4

Special tax provisions: tax provision relating to free trade zones, infrastructure sector and backward areas; tax incentives of exporters.
(12 hours)

Module-5

Tax payment: tax deductions and collection at source; advance payment of tax.
(12 hours)

Course outcomes:

1. Students will able to understand tax planning procedure and its implement.
2. Students can clearly applicable to tax management procedure.

Recommended books:

Ahuja G K And Ravi Gupta : Systematic Approach To Income Tax And Central. Sales Tax,Bharat Law House, New Delhi.

Circulars issued by C.B.D.T.

Income Tax Act, 1961.

Income Tax Rules, 1962

Lakhotia, R. N.: Corporate Tax Planning, Vision Publications, Delhi.

Singhania, V. K.: Direct Taxes: Law And Practice, Taxman's Publication, Delhi.

Singhania Vinod K: Direct Tax Planning And Management, Taxman Publication, Delhi.

Course objective:

To update the students with the basic knowledge of banking and insurance law which will help them in their future career prospects.

Module-I Indian banking act, 1949

Basic Terms- Business Permitted and Prohibited- capital- reserves- Indian banks-licensing- branches- maintain liquid assets- advances- management- Liabilities- credit creation – cooperative bank- Control over Credit.

(12 hours)

Module-II Reserve Bank of India, 1935

Introduction-role-scheduled bank- departments- credit information- non banking financial institutions (NBFC)- liabilities under section 45-prudential norms- chit fund act- NBFC & public deposits.

(12 hours)

Module-III Indian insurance act, 1949

Basic terms-registration-capital requirement- deposit-accounts and audit-registers &return-investment-social & rural insurance- Management expenses-assignment &nomination-licensing-agent commission-rebate & bonus-tariff advisory committee-surveyors-reinsurance-surrender-public grievances-obligations of insurer.

(12 hours)

Module-IV IRDA

Introduction-objectives-powers-duties-functions-advisory committee- central government powers- deposit-advertising disclosures-inspections and investigations- surplus distribution-code of conduct of agents.

(12 hours)

Module-V

Indian stamp act: terms-Instruments-mode and time **Indian registration act:** Terms-rules-place and procedures

Consumer protection act 1986: Terms- objectives-redressal machinery-protection council

Ombudsmen act: introduction and elementary level knowledge.

(12 hours)

Course Outcomes:

It will help students to know the basic scenario of banking and insurance acts and its effect on economy of nation.

REFERENCE BOOKS:

1. Banking and insurance law ,paper back publication edition 2013
2. Dr S R Myneni Law of insurance : Asia law house publication
3. vinod Kothari; Tannans; paper back publication

B.Com	Fundamental of insurance	BCMHS11
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Course Objectives:

- This course intends to provide a basic understanding of the Insurance mechanism. It explains the concept of insurance and how it is used to cover risk.
- The special emphasis is on the theoretical framework of insurance.

COURSE CONTENTS**Module-I The Concept of Insurance and its Evolution:**

The basics and nature of insurance, evolution and nature of insurance, how insurance operates today, different classes of insurance, importance of insurance, how insurance takes care of unexpected eventualities. **(8 Hours)**

Module-II Legislations Governing Insurance Business

The Insurance Act, 1938, LIC Act 1956, The IRDA Act, 1999. Rules and Regulations. Role of IRDA in Indian Insurance Sector, its power and function. **(8 Hours)**

Module-III Insurance Contract

Nature, subject, matter of insurance and subject matter of contract of insurance, features as per Contract Act, special features, evidence and documents. Payment of premium. e-insurance policy and Insurance Repositories. KYC norms and anti money laundering guidelines for insurers. **(15 Hours)**

Module-IV Insurance Company Profile

Organizational set-up of the company; Promotion Strategy; Market Share; important activities; Structure; Product; Actuarial Profession; Product pricing actuarial aspects, Distribution Channel Various kind of Intermediaries **(15 Hours)**

Module-V Insurance Products

Life Insurance, General Insurance, Reinsurance, Health Insurance and their various types. A brief about Major market players and the products they offered. **(14 Hours)**

Course outcomes:-

1. Identify the importance of insurance activities on the micro levels.
2. Prepare an offer of insurance product and calculate the premium for the most important (most frequently used) insurance products,

Text Books:

1. Mishra M . N : Insurance Principle and practices.
2. Gupta O.S: Life Insurance
3. G.S Panda: Principles and Practice of Insurance
4. Gupta PK: Fundamental of Insurance, Himalaya Publishing House

Reference :

1. Insurance Regulatory Development Act, 1999
2. Life Insurance Corporation Act ,1956
3. IRDA website

COURSE OBJECTIVES:

- This course intends to provide a basic understanding of the credit management within the business environment, organizational requirements of credit management functions and how to assess and control risk.
- Considering the growing importance of SME finance in the Banking Industry, this course is intended to equip practicing banking and finance professionals to have in depth knowledge in the field of SME finance.

COURSE CONTENT**MODULE I**

- Provision of credit, Control of credit, Differences and features of trade, export and consumer credit, Working capital, Impact of offering credit.
- How the credit function fits into the overall organization of a company, Functions and structure of a credit department. The relationships of a credit department with other departments. Key measures of credit department performance and target setting. The role of the credit manager and the qualities you would expect them to possess. Value of good customer service and how this can be achieved in a credit department. The importance of a credit policy. **(12 hours)**

MODULE II

Relevant characteristics of individuals, sole traders, partnerships, limited companies and other types of customer. Financial advantages and disadvantages of granting credit to different types of customers. Anti-discrimination legislation. Key provisions of the Consumer Credit Act and Data Protection Act. Main features of credit arrangements, including HP, credit sale, credit cards, mortgages and credit unions. Appropriateness of various types of credit agreements in a range of circumstances. Advantages and disadvantages of credit agreements to the credit supplier and the customer. **(12 hours)**

MODULE III

Features of different payment terms and methods of payment. Advantages and disadvantages of offering discount for early payment, and charging interest on overdue accounts. Importance of initial and continuous risk assessment and control. Sources and value of information available to assess applications for trade, export and consumer credit. Purpose and operation of a risk category system. Calculation and use of credit limits. Use of credit scoring for the processing of consumer credit application. How credit insurance and CPI works. The key provisions of Money Laundering Regulations. Sources of finance. **(12 hours)**

MODULE IV

- Setting up SME; Evolution, Definition of SMEs, Characteristics, Role in Economic Development., Needs of SMEs Forms of Organizations; Proprietary, Partnership, HUFs, Company etc., Establishing SMEs : Environmental Scanning, Market Assessment, Technology, Selection of Site, etc., - Organizational Structures - Rules & Regulations - Gender & Entrepreneurial Development.
- SMEs : Policy, Regulatory and Legal Framework; Policy Framework for SMEs - Policy Shifts since 1991 - Regulatory Framework - Laws and Regulations for SMEs - SME Development Bill, 2005 – LLP Act, Changing Policy Framework & SME Strategies. **(12 hours)**

MODULE V

- Financing Options & Modes; Sources of finance and methods of financing SMEs, relevance of quasi capital and own money in business - Venture Capital, Hybrid Capital, special financial products for SMEs, Assessment of Term Finance / Working Capital for SMEs - Credit Risk Management of SMEs - Appraisal, assessment, collaterals, documentation, inspection, follow-up and monitoring and review, Credit Scoring models, Standing and liquidity assessment, Credit pricing of SMEs
- SME Development; Future of SMEs; SME : Rehabilitation. **(12 hours)**

COURSE OUTCOMES:

- Identify the purpose of controlling credit within the business environment.
- Describe the credit management function and its personnel.
- Identify the current legislation that affects the decision making process when dealing with credit applications.
- Understand how to control risk by selecting appropriate payment terms and methods of payment.

REFERENCE BOOKS:

- 1 C.A.G. Sekar and C.A. Sarvana Pasath; Financial Management and Economics for Finance, Edition 2017.
- 2 Sanjay Saraf And C.A. Sanjay Mundhra; Prayas financial management; book corporation.
- 3 C.A. Ashish Kalra; Financial management; I G P Publication.

Course Objective

The Objective of this course is to help students to understand the concept of marketing and its applications.

Module 1 Marketing Principles and Society

Introduction, what is marketing? , What's the Difference between Customers and Consumers?, Market Orientation, A History of Marketing, What Do Marketers Do, Principles of Marketing, The Marketing Mix and the 4Ps, Marketing as Exchange, traditional and modern; Selling vs. marketing, marketing environment.

(12 hours)

Module 2 Product and promotion

Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept.

(12 hours)

Module 3 Understanding Customer Behavior

Introduction, Nature, scope, and significance of consumer behaviour , Consumer Buying Behavior, The Psychology of Consumer Behavior, The Importance of Social Contexts, Organizational Buying Behavior, Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.

(12 hours)

Module 4 Marketing Research Definitions of Marketing Research, Marketing Information Systems, Commissioning Market Research, The Marketing Research Process, Market and Advertisement Testing, Marketing Research and Ethics, International Marketing Research.

(12 hours)

Module 5 Distributions Channels and Physical Distribution; Distribution channels

Concept and role; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.

(12 hours)

Course Outcome-

Thorough understanding of basic concept and principles of marketing among the students.

Suggested Reading :

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M. : Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi. -

Course Objectives-

This course aims at acquainting student with the operations of marketing in international environment.

COURSE CONTENTS

Module 1- International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal. **(12 hours)**

Module 2--International Product and price policy -Policy and Planning Introduction, Products: National and International, the new Product Development, International Product Planning, Product Adoption and Standardization, International Market Segmentation, Influences on Marketing Plan and Budget, International Product Marketing, Marketing of Services
Introduction, Price and Non-Price Factors, Methods of Pricing, International Pricing Strategies, Dumping and Price Distortion, Counter Trade. **(12 hours)**

Module 3- Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions. **(12 hours)**

Module 4 International Distribution and foreign institutions: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents. Introduction, IMF, World Bank – IBRD, International Finance Corporation, Organisation for Economic Cooperation and Development (OECD). **(12 hours)**

Module 5- Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives. **(12 hours)**

Course Outcome-

Deep conceptualization of principles and practices of international marketing to implement.

Suggested Reading :

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.

B.Com	Retail management and marketing services	BCMHS15
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Course Objective:-

To familiarize students with the decisions involved in running a retail firm and the concepts and principles for making those decisions. While the course focuses on the retail industry including retailers of consumer services, the content of the course is useful for students interested in working for companies that interface with retailers such as manufacturers of consumer products or for students with a general management or entrepreneurial interest.

Module-I

Introduction to Retailing: Introduction, Meaning of Retailing, Economic Significance of Retailing, Retailing Management Decision Process, Product Retailing vs. Service Retailing, Types of Retailers, Retailing Environment, Indian vs. Global Scenario Retail Marketing Environment- Introduction, Understanding the Environment, Elements in a Retail Marketing Environment, Environmental Issues. **(12 hours)**

Module-II

The Retail Marketing Segmentation: Introduction, Importance of Market, Segmentation in Retail, Targeted Marketing Efforts, Criteria for Effective Segmentation, Dimensions of Segmentation, Positioning Decisions, Limitations of Market Segmentation Store Location and Layout: Introduction, Types of Retail Stores Location, Factors Affecting Retail Location Decisions, Country/Region Analysis, Trade Area Analysis, Site Evaluation, Site Selection, Location Based Retail Strategies. **(12 hours)**

Module-III

Retail purchasing and pricing: Purchase management:- Merchandise purchasing, open to buy, open to buy planning, analyzing the merchandise performance, Pricing strategies:-every day pricing, competitive based pricing, price skimming, market-oriented pricing, marginal cost pricing. Retail price strategies: - mark-up pricing, vendor pricing, competitive pricing, psychological pricing. **(12 hours)**

Module-IV

Retail marketing and promotion: Nature and scope:-relationship marketing, market strategies, retail research Understanding the retail customer:- retail market, population analysis, demographic analysis, consumer behavior Retail promotion Mix: - Retail promotion programme, retail advertising media, promotional budget. Customer services: - customer services, services quality gaps, service recovery. **(12 hours)**

Module-V

Information system in retailing: Acquiring and using information strategies, technology in retail, information sources, retail information system. Retailing in India: Evolution sources, retail information system. **(12 hours)**

Course Outcomes:-

- define retailing
- understand what marketing means to business executives and academics
- understand the ways that retailers use marketing tools and techniques to interact with their customers.

Text Books:-

- Marketing Management-Ramaswani & Namakumari
- Retail Management by S.L. Gupta

Reference Book:-

- Retail Marketing Management by David Gilbert
- Marketing Management-Philip Kotler

B.Com	Advanced financial accounting	BCM601
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Course Objectives:-

This course is designed to fulfill the following objectives.

- b. To know accounting process of business combination with due focus on related IAS and IFRS
- c. To know consolidated accounting reports and their contents
- e. To know the model of government accounting and human resource accounting

Module 1 The Accounts of Holding Companies:

Nature of holding companies – Legal requirements for a holding company – Schedule VI of the Companies Act and subsidiary companies – Preparation of consolidated balance sheet –cancellation of investment account – minority interest – cost of acquiring control or goodwill– capital reserve – preference share capital in subsidiary companies – debentures insubsidiary companies (including problems related to the single subsidiary company).

(12 hours)

Module 2 Amalgamation, Absorption and Reconstruction: Amalgamation: meaning and types; Calculation of purchase consideration, Accounting treatment, Dissenting Shareholders, Inter-company Owings. Absorption: Meaning and accounting treatment.

(12 hours)

Module 3 Accounts of Electricity Companies (Double-Accounting System):

Meaning of double-account system – revenue account and net revenue account – capital account (receipts and expenditure on capital account) and general balance sheet. Replacement of an asset. Important provisions of Indian Electricity Act 1910, Electricity supply act 1948 and the Companies Act 1956 – Formats of relevant accounts – calculationof reasonable return and disposal of surplus. Preparation of net revenue account and Balance sheet (including problems).

(12 hours)

Module 4 Lease Accounting Inflation Accounting and Investment Accounting

Meaning – Steps – Types – Financial evaluation – Provisions of Indian Accounting StandardNo. 19 - Methods of computing lease rentals - advantages and disadvantages (Including problems)

Investment Accounting Concept; meaning and definition; Types of investment, Issue of securities transfer of securities; Journal entries in the books of purchaser and seller. Preparation of necessary ledger accounts

Inflation Accounting- Meaning and definition and its scope.

(12 hours)

Module 5

Human Resource Accounting: Definition and its scope, Emergence of human resource accounting, Traditional accounting practices, Human resource -an asset, classification of human resource accounting approaches / model, Cost based approaches, historical approaches accounting, Replacement cost based approaches, Opportunity cost model, Economic model, Goodwill method, Adjusted discounted future wages method, behavioural and other surrogate

Social Responsibility Accounting: Meaning, Nature of social responsibility, need, objectives, accounting concept and objectives of social responsibility, indicators of social performance (Theory only)

(12 hours)

Course Outcomes:

Understand and critically evaluate how theory underpins accounting regulation.Critically evaluate fair value as an alternative to the traditional historic cost model. Question and challenge practices and ideas in specific accounting standards and specialist sectors, and to recognise the context within which financial reporting operates. Discuss the factors which impact on accounting and those on which accounting impacts, by reference to current issues in financial accounting.

Suggested Readings:

1. Advanced Financial Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Financial Accounting : R.L Gupta
3. Advanced Accounting : Karim, Khanuja and Mehta
4. Advanced Financial Accounting : S.P. Jain and K.L. Narang
5. Advanced Accountancy : S. N. Maheswary

B.Com	Project work and viva voce	BCM602
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COURSE OBJECTIVE:

This course is designed to synthesize the knowledge and skills developed in previous research courses and apply them to the dissertation process. Students learn about all aspects of the process of developing and carrying out the dissertation, and they gain an understanding of standards and expectations that students need to meet to be successful in completing the dissertation process. Throughout the course, students are required to work closely with their major advisor, as appropriate. Student performance in the course will be assessed by the internal guide in collaboration with each student's major advisor. To make substantial progress, it is essential that students set and meet aggressive goals and meet regularly with their major advisor/dissertation director to ensure the dissertation is progressing in a focused and high quality manner.

Specifically, students in this advanced research course will gain a better understanding of how to accomplish the following actions:

- select the dissertation problem;
- identify and work productively with an advisor/ dissertation director and faculty committee;
- conduct productive student-faculty interactions;
- organize and manage high level research;
- organize and write the dissertation;
- meet departmental and university requirements;
- form and contribute to a thesis/dissertation support group, as appropriate;
- schedule and successfully complete a pre-preliminary or preliminary exam; and
- prepare for the final oral examination.

The course is designed to be taught in a seminar style with extensive dialogue among the students, instructor, and resource persons. In-class discussions should be enhanced with additional student-advisor (and committee, if appropriate) meetings. Students are expected to be prepared for all class meetings. Since lecture will be minimized, it is essential that all students be prepared to contribute to all in-class discussions and activities.

The criteria for selection of a particular dissertation:-

1. Skills relevant to the particular topic.
2. Subject knowledge in the relevant area.
3. Level of Interest in that particular topic
4. Future Career opportunities in that particular area.

Training Diary

Each student has to maintain a diary in which he will record/writing the details of work/ activity progress, the diary has to be checked by the concerned officer/section in-charge

Project Work

After carefully having understanding of the working environment related to the topic the student has to undergo a major project work in consultation with company and its guide from the institution in his related field of specialization i.e. **Finance**.

The student is expected to undergo detailed study regarding the topic from books and available journals and prepare a questionnaire duly approved by the company and the faculty. He/ she will collect the relevant data with the help of questionnaire and observation method. He/she is expected to complete the project report after getting consultation from the guide of the company and guide from the institution in respective cases. Student is supposed to prepare two copies (3 copies if they need one personal copy) of the project report. Project Work has to be done within the stipulated period of 60 days.

GUIDELINES FOR SUBMISSION OF DISSERTATION (PROJECT REPORT)**THE GUIDE**

The Guide for MCOM would be an experienced faculty from MATS. The student has to perform according to the directions of the guide and will be responsible for enhancing the quality of the project.

PROJECT TIME / MAN-HOURS

- The MCOM Major Projects would be of approximately 4 to 6 weeks and carries total marks of 100 including project report (50 marks) and viva (50 marks).

- Number of students in a project group will not be more than two for MCOM.
Each student must prepare a separate project report with different content.

PROJECT EVALUATION GUIDELINES

To be done at MATS Campus by External Examiner

Presentation and viva – 25% of total marks.

Thesis/Project report - 75% of total marks.

SYNOPSIS

All students must submit a summary/abstract separately with the project report. Summary, preferably, should be of about 3-4 pages. The content should be as brief as is sufficient enough to explain the objective and implementation of the project that the candidate is going to take up. The write up must adhere to the guidelines and should include the following:

➤Name / Title of the Project

- Literature Review
- Statement about the Problem
- Why is the particular topic is chosen?
- Objective and scope of the Project
- Methodology (including a summary of the project)
- What contribution you have made to the project?
- Your suggestions, recommendations to the organization.
- Your final conclusion in case of secondary data, source of data availability bibliography.

TOPIC OF THE PROJECT- This should be explicitly mentioned at the beginning of the Synopsis. Since the topic itself gives a meaning into the project to be taken up, candidate is advised to be prudent on naming the project. This being the overall impression on the future work, the topic should collaborate with the work.

OBJECTIVE AND SCOPE: This should give a clear picture of the project. Objective should be clearly specified. What the project ends up to and in what way this is going to help the end user has to be mentioned.

RESOURCES AND LIMITATIONS: The requirement of the resources for designing and developing the proposed system must be given. The resources might be in form of the hardware/software or the data from the industry. The limitation of the proposed system in respect of a larger and comprehensive system must be given.

CONCLUSION: The write-up must end with the concluding remarks-briefly describing innovation in the approach for implementing the Project, main achievements and also any other important feature that makes the system stand out from the rest.

The following suggested guidelines must be followed in preparing the Final project Report:

Good quality white executive bond paper A4 size should be used for typing and duplication. Care should be taken to avoid smudging while duplicating the copies.

Page Specification :(Written paper and source code)

- Left margin - 3.0 cms
- Right margin- 2.0 cms
- Top margin 2.54 cms
- Bottom margin 2.54 cms
- Page numbers - All text pages should be numbered at the bottom center of the pages.

Normal Body Text: Font Size: 12, Times New Roman, Double Spacing, Justified. 6 point above and below para spacing

Paragraph Heading Font Size: 14, Times New Roman, Underlined, Left Aligned. 12 point above & below spacing.

Chapter Heading Font Size: 20, Times New Roman, Centre Aligned, 30 point above and below spacing.

Binding:: The project report should be book binding (Spiral binding and other forms of bindings are not permitted) Colour of the bounded copy should be Navy blue.

Submission of Project Report to the MATS UNIVERSITY : The student will submit his/her project report in the prescribed format. The Project Report should include:

1. One copy of the summary/abstract.
2. Two hard Copy of the Project Report.
3. Soft copy of project on CD in a thick envelope pasted inside of the back cover of the project report.
4. The Project Report may be about 100 pages.

FORMAT OF THE STUDENT PROJECT REPORT ON COMPLETION OF THE PROJECT

- Cover Page as per format
- Acknowledgement
- Certificate of the project guide as at Annexure III (Internal Guide i.e. faculty from the institution)
- Certificate of the Company/Organization (Not applicable for Independent Research)

Synopsis of the Project

- Literature Review
- Main Report
- Objective & Scope of the Project
- Theoretical Background Definition of Problem
- Methodology adopted,
- Recommendations/ suggestions
- Conclusion.

PROJECT OUTCOME:

- practical approach about different area of commerce.

Annexure:

1. Brief background of the organization where the student has developed the project.
3. List of abbreviations, Figures, Tables
4. References: Bibliography , Website
5. Soft copy of the project on CD/Floppy

Formats of various certificates and formatting styles are as:

1) Certificate from the Guide

Guide Name & Designation Full Address

CERTIFICATE

This is to certify that this project entitled “.....” submitted in partial fulfillment of the degree of Master of Commerce to MATS University, Raipur, done by Mr./Ms. _____, ID No. _____ is an authentic work carried out by him/her at _____ under my guidance. The matter embodied in this project work has not been submitted earlier for award of any degree or diploma to the best of my knowledge and belief.

Signature of the student

Signature of the Guide

Group – A (Select any two paper)

Discipline Specified Electives -1

Semester-VI

Credit: 6

B.Com	Financial market, institution and financial services	BCM603
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Course Objectives :

To provide an overview of the financial system in India and functioning of various segments of the financial markets and the financial institutions.

Module- 1

Financial System – Structure, Components , Markets, Institutions, Instruments, Services Functions , Significance , Development of Financial Sector , Parameters of Development of Financial Sector, Financial Sector Reform in India, Globalisation of Indian Financial System. **(12 hours)**

Module- 11

Financial Institutions in India, Banking, Commercial Banks, Structure, Problems of Competition, Interest Rates, Spreads and NPAs , Bank Capital , Adequacy Norms, Capital Market Support, Financial Inclusion **(12 hours)**

Module- III

Development Financial Institutions – Evolution – Functions, IFCI, ICICI, IDBI, SFCS, LIC, GIC, SIDBI etc. Development vs Commercial Banking, Universal Banking. **(12 hours)**

Module- IV

Financial Markets, Major Segments of Financial Markets, Money Market, Capital Market, Foreign Exchange market and Govt. Security Market, Money Market: Call Money Market, Bill Market, Repo Market, T Bill, Commercial Paper, Certificate of Deposits, Capital Market: Primary and Secondary Market, Cash/Spot Market and Derivative Market, and Equity and Debt Market. **(12 Hours)**

Module- V

Securities Market: Methods of Issue of securities, Securities trading and Settlement, and Listing of securities, Functions of Stock Exchanges: Operations of OTCEI, and NSE Role of SEBI and Investor Protection Recent Trends and developments in Security market. **(12 hours)**

Course Outcome:-

It will help students to know about financial scenario.

References Books-

1. Bhole L.M, “Financial Institutions & Markets”, Tata McGraw Hill.
2. Guruswamy. S., “Financial Services”, Tata McGraw-Hill, Educatio.
3. Machiraju H.R., “Merchant Banking, New Age International, Latest Edition .
4. Khan, M.Y., “Indian Financial System, 4/e Tat McGraw-Hill.
5. Khan, M.Y., “Financial Services, Tat McGraw-Hill.

B.Com	International finance	BCMh604
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Course Objective:

This course provides an introduction to the workings of the foreign exchange markets, the impact of economic policy on exchange rates, the nature of foreign exchange risk, and assessment of the cost of capital for foreign projects.

Module I:

International Money Markets, Hedging Transaction Risk International Money Markets, Hedging Transaction Risk Foreign Exchange Forward Transactions; Eurocurrency Market; LIBOR; Hedging FX Transaction Exposure; Interest Rate Parity Theorem. **(12 Hours)**

Module II: Introduction: FX Spot Market The Foreign Exchange Spot Market, Overview of Institutional Features Introduction to Institutions of the Foreign Exchange Interbank Market Foreign Exchange Spot Transactions; Bid-Ask Quotes; FX Appreciation ER (2015 edition). **(12 Hours)**

Module III: Interest Rate Parity, FX Hedging, Currency Futures, Carry Trade Check Interest Parity with Bid-Ask Spread; Extensions to Interest Rate Parity; Synthetic FX Forward; Hedging Multiple Currencies over Multiple Maturities; Default Risk. **(12 Hours)**

Module IV: Monetary Policy, Inflation, Interest Rates, Central Bank Policy Monetary Policy; Short Run Inflation/Unemployment Trade-off Fisher Effect; Money Supply, Inflation and Interest Rates Linkages Real and Nominal Interest Rates; **(12 Hours)**

Module V:

Case Study on Different concepts of International finance and business. **(12 Hours)**

Course Outcomes

1. Examine the concept of the current account balance.
2. Employ the current account balance to extend national income accounting to open economies.
3. Apply national income accounting to the interaction of saving, investment, and net exports.
4. Evaluate and discuss the national money markets in which interest rates are determined.
5. Compare how monetary policy and interest rates feed into the foreign exchange market.

Suggested books :

1. International Finance – ShaiajaGasjjala
2. Foreign Exchange International Finance – A V Rajwade& H G Desai
3. International Finance- A Business perspective – Prakash G Apte.

B.Com	E -commerce	BCM605
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Course Objectives:

To enable the student to become competent to understand the mechanism for excelling in e commerce based employments and self-employment opportunities.

Course content**Module I:**

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business. **(12 Hours)**

Module II: Planning Online-Business

Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place. E –commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system. **(12 Hours)**

Module III: Technology for Online-Business

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure ,Development of Intranet, Extranet and their Difference. **(12 Hours)**

Module IV: Operations of E Commerce

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e - payment systems. **(12 Hours)**

Module V: Security and Legal Aspects of E-Commerce

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication. **(12 Hours)**

Course outcomes:

1. Demonstrate an understanding of the foundations and importance of E-commerce
2. Analyze the impact of E-commerce on business models and strategy
3. Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
4. Describe the infrastructure for E-commerce
5. Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

Suggested Readings:

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the
2. Whats and Hows of E -Commerce, Macmillan India Ltd.
3. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
4. Turban, E., et. al., Electronic commerce: A Managerial Perspective, Pearson Education Asia.
5. Diwan, Prag and Sunil Sharma, Electronic Commerce -A Manager's Guide to E-Business, Vanity
6. Books International, Delhi.
7. Dietel, Harvey M., Dietel, Paul J., and Kate Steinbuhler., E-business and E-commerce for managers,
8. Pearson Education.
9. Greenstein, M. and T.M. Feinman, Electronic Commerce: Security, Risk Management and Control,
10. Tata McGraw hill.
11. Kosiur, David, Understanding Electronic Commerce, Prentice Hall of India Private Ltd., New Delhi.
12. Whiteley, David, E-commerce, McGraw Hill, New York.

B.Com	International banking system	BCM606
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Course Objectives:

- Students will apply theories in economics and finance to analyze problems and challenges that the international financial environment presents to modern day corporate financial managers.
- The management aspect of international financial corporations and the international banking environment and institutional structure and their operations are emphasized.
- Students will develop knowledge and skills in international banking and finance through engagement in a wide range of learner-centered activities that include online discussions and peer learning.

Course content**Module-I**

Introduction- Concept of Money Market, Developed and Less developed Money Market, Their Characteristics & Importance. English Banking System – Bank of England, Origin and Growth, Organizational Structure, Functions, Monetary Policy, Commercial Banking System. **(12 Hours)**

Module- II

Federal Reserve System- Origin, Organizational Structure and Working, Commercial Banking in USA, Unit Banking and Branch Banking and Factors for its Growth in USA New York Money Market – Constituents and Working, Comparison between London Money Market and New York Money Market London Money Market - Market Constituents working and credit Instrument- Euro Dollar. **(12 Hours)**

Module-III

European Monetary Union- European Central Bank, Organization Structure and Functions Bank of Japan- Structure and Working, Commercial Banking system of Japan, Industrial Banking in Japan Asian Development Bank- Functions, Structure and Working. **(12 Hours)**

Module-IV

Indian Banking: Reserve Bank of India- Functions, Monetary and Credit Policy And Evaluation, Achievements and Failures of R.B.I, Indian Money Market, Constituents, Characteristics, Defects and Measures, Banking Reforms in India. NABARD. **(12 Hours)**

Module- V

International Financial Institutions- I.M.F. and I.B.R.D, I.D.A, IFC, BRICS- New Development Bank. **(12 Hours)**

Course outcomes

- Provide students with a basic knowledge of how **international financial** markets work.
- Provide students with an understanding of exchange rates and why currency values fluctuate.
- Explore methods used to manage risk in the global markets.
- Support student **learning** through site visits to cultural and **financial** centers

Books recommended:

1. Sayers R.S. – Modern Banking
2. Basu S.K. – Contemporary Banking Trends.
3. Saxena K.B. – International Banking: Banking Theory and Principal Banking Systems (Hindi)
4. Machenize K. – Banking Systems of Great Britain, French, Germany and U.S.A.
5. Goswami V.K. – International Banking

B.Com	Business tax procedure and management	BCM607
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Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax

Module I

Advance payment of tax Tax deduction/collection at source, documentation, returns, Certificates Interest payable by Assessee/Government Collection and recovery of tax. **(12 hours)**

Module II

Assessment, re-assessment, rectification of mistakes Appeals and revisions - Preparation and filing of appeals with appellate authorities - Drafting of appeal; statement of facts and statement of law. **(12 hours)**

Module III

Penalties and prosecutions Settlement Commission Search, seizure and survey. **(12 hours)**

Module IV

Transactions with persons located in notified jurisdictional area General anti-avoidance rule Tax clearance certificate Securities transaction tax. **(12 hours)**

Module V

Information Technology and Tax administration TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS E-filing of ITRS. **(12 hours)**

Course outcomes:

On completion of their studies students should be able to:

- describe the system of Corporation Tax Self Assessment (CTSA);
- identify the key dates for submission of returns;
- describe the Inland Revenues' powers of enquiry;
- identify the various penalties and interest charges in CTSA;
- identify the minimum record-keeping requirements;
- identify the compliance requirements imposed on employers in relation to employee taxation;

Suggested books:

1. Singhania, Vinod K. and Monica Singhania. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. .Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.

B.Com	Security analysis and portfolio management	BCM608
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Course Objectives:

- To familiarize the students with different investment alternatives,
- Introduce them to the framework of their analysis and
- Highlight the role of investor protection making them aware of the approaches to understand the constraints for equity analysis, portfolio analysis and financial derivatives.

COURSE CONTENTS

Module-I

Meaning of Investment, Its Characteristics, Objective, Investment Avenues, Types of Investors, Investment Vs Speculation, Investment Vs Gambling, Financial Market, Primary Market and Secondary Market. Risk and Return, Diversification.

Stock Exchange its Functions, Stock Market in India OTCEI,NSE,ISE, Organisation, Membership and Management of Stock Exchange, Listing of Securities, Regulation of Stock Exchange, Trading System in Stock Exchange.
(10 Hours)

Module-II:

Introduction to Fundamental Analysis- Meaning, Importance and constituents, Economic analysis, Economic Forecasting, Forecasting Techniques, Industry Analysis, Company Analysis and other factors.
(12 Hours)

Module-III:

Definition, Importance and Techniques, Dow Theory, Characteristics. Basic Principles , Chart Patterns, Eliot Wave Theory, Mathematical Indicators, Market Indicators.
(12Hours)

Module-IV:

Portfolio Management-Definition, Diversification-Definition and Importance, Relationship between Portfolio Risk and Return. Phases of Portfolio Management, Introduction to Financial Derivatives- Options (Definitions and importance), Futures (Definition and importance), Swaps (Definitions and importance).
(14 Hours)

Module-V:

Share Valuation, Present Value, Share Valuation Model, Constant growth model, Multiple Growth model, Discount Rate, Multiplier Approach to Share Valuation, Regression Analysis, Bond Valuation , Bond Return and Prices , Bond Pricing Theorem, Bond risk, Bond Duration.
(12 Hours)

Course Outcomes:-

1. Understand the various alternatives available for investment
2. Value the equities and bonds
3. Gain knowledge of the various strategies followed by investment practitioners.

Text Books:

1. Bhalla, V.K., “Investment Management”, S. Chand & Co.
2. Singh, Preeti.,” Investment Management”, Himalaya Publications.
3. Prasanna, Chandra., “Investment Analysis and Portfolio Management”, Tata McGraw Hill.

References

1. Jones, C.P., “Investments Analysis and Management”, Wiley, 8th ed
2. Vohra, N.D., and B.R. Bagri, “Futures and Options”, Tat McGraw Hill Publishing Company Ltd.

B.Com	Investment on stock market	BCMH609
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Course Objective:

This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

Contents**Module I: Investing Fundamentals**

Types of Investment – Equity Shares, IPO/FPO, Bonds, Indians Securities Market: the market participants, trading of securities, security market indices, Sources of financial information, Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysis' recommendations. Use of limit order and market order. **(12 hours)**

Module II: Stock Analysis

Online Trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation. Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non financial data, balance sheet and quarterly results, cash flows and capital structure. **(12 hours)**

Module III: Stock Valuation

Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company. Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging. **(12 hours)**

Module IV: Investing in Mutual Funds

Background of Mutual Funds: Needs and advantages of investing in mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, load vs. no load funds, Factors affecting choices of mutual funds, CRISIL Mutual Fund Ranking and its usage. **(12 hours)**

Module V: Understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders Put and call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading. **(12 hours)**

Course Outcome: -

Create a personal investment strategy, including a personal asset mix profile, based on their age, financial circumstances and risk tolerance. Open an investment account and buy and sell securities. Understand the most commonly used investment strategies, such as Top down, Bottom up, Growth and value.

Suggested Readings:

1. Gitman and Joehnk. *Fundamentals of Investing*, Pearson.
2. Madura, Jeff, *Personal Finance*. Pearson
3. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw Hill.
4. Damodaran, Aswath. *Investment Valuation: Tool and Technique for Determining*

B.Com	Banking and insurance accounting	BCM610
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Course Objectives:

- To familiarize the students with the legal provisions related to the maintenance of Accounts by different statutory bodies.
- To give a practical based knowledge on the system of Accounting followed by institutions and organizations in special Areas.
- To make the students expert in dealing with the maintenance of accounts in different organizations. The main focus is on formatted accounting practices

COURSE CONTENTS**Module-I**

Accounts of Banking Companies- Meaning of Banking Company, Legal Provisions, Non-banking assets, minimum capital and reserve, Floating charges, Statutory reserve, Cash Reserves and statutory Liquidity reserve-Preparation of Final Accounts, Form of P&L Account and Balance Sheet, Guidelines of RBI for preparation of Profit and Loss account and Balance Sheet. **(12 hours)**

Module-II

Accounting of Insurance Companies and computation of Insurance claim: Important Terminology, Types of insurance, Life Insurance, Insurance terms, premium, Consideration for annuities granted, Statutory Requirements Revenue Account, Balance Sheet, and Statutory Requirements.

Insurance claim- Types of claim, Loss of stock policy and loss of profit policy- ascertainment value of stock and actual amount of claim to be logged, Accounting entries in the books of insured. **(12 Hours)**

Module-III

Accounting of General & Life Insurance Companies: Preparation of Revenue Account, Balance Sheet, ascertainment of profit, treatment of profit, General Insurance, Re-insurance and Commission, Form of Revenue Accounts and balance Sheet. **(12 Hours)**

Module-IV

Voyage Accounts: Important terms; Preparation of Voyage Account; Difference between Voyage Account and P&L Account; Incomplete Voyage Accounts. **(12Hours)**

Module-V

Hotel Accounting: Types of customers, Basis of charging room rates, Basis of checkout time. Hotel accounting- Front Office, back Office of the house, General Book Keeping. **(12 Hours)**

Course Outcomes:-

- Demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance, and employee benefit plans.
- Demonstrate knowledge of the operation and management of insurance entities, and the economic implications of organizational design and structure

Text Books:

1. Advanced Financial Accounting : M.C. Shukla and T.S. Grewal
2. Advanced Financial Accounting : R.L Gupta
3. Advanced Accounting : Karim, Khanuja and Mehta
4. Advanced Financial Accounting : S.P Jain and K.L Narang

References:

1. Advanced Accountancy : S. N. Maheswary
2. Modern Accountancy : Hanif and Mukherjee

B.Com	Commercial bank management	BCM611
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Course Objectives:

1. To help the students to understand the complexities of Banking system and financial market and their impact in Business.
2. To familiarize the students with basic facts of business.

Module- I

Overview of Commercial Banking in India: Role and Functions of Commercial Banks, Indian Banking in Pre-Nationalization and Post-nationalization Phases, Structure of banking system in India, Banking Sector Reforms and their Implications on Indian Banking Sector, Changing Role of Indian Banks, Management of Private Sector Banks and Public Sector Banks, Management of Banks in Rural Areas. **(12 Hours)**

Module- II Functions of Bank Management: Planning, Organizing, Directing, Coordinating, Controlling, Hierarchy of Management and functions at each Level, Strategic Planning in Banks, Budgeting in Banks, RBI and its Role in Bank Management and Regulation, Risk Management in banks Prevention of Money laundering Act. **(12 Hours)**

Module- III

Customer Relationship Management in banks: Meaning and objectives of CRM in banks, Strategies for Expanding Customer Base Services to Different Categories of Customers: Retail, Corporate, International, Meaning and Management of Non Performing Assets (NPA), Banking Ombudsman Scheme, Customer Retention, Handling Customer Grievances **(12 Hours)**

Module- IV

Bank Marketing Management: Marketing of Banking Services, Marketing Mix for Banking Services, Developing Marketing Strategies and plans ,Marketing Budget, Organization of Marketing Functions in Bank, Mobilization. **(12 Hours)**

Module- V

Emerging Trends in Banking System: Modern Techniques used in Banks, Facilities provided by banks, Various Financial Schemes of Public & Private Sector Banks. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATM- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR. **(12 Hours)**

Course Outcomes:-

After going through this course, the students are expected to develop a clear understanding and knowledge about the functioning of a Commercial bank. The students are also expected to have better understanding of various activities of commercial banks.

Text Books:

1. Principles of Bank Management : Desai Vasant
2. Money Banking and International Trade : M.C.Vaish
3. Money Banking, International Trade : M.L.Jhingam
4. Commercial Bank Management : Reed.E.W.

References:-

1. Reserve Bank of India Bulletin
2. Banking Law & Practice: M.L.Jhingam
3. Banking Law & Practice: Varshney

B.Com	Insurance and risk management	BCM612
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Course Objectives:

- The course is framed to create an appreciation of the importance of the insurance in managing various types of risks.
- It provides a basic concept of insurance and risk.

Course contents:**Module-1**

Risk: Concept of risk, risk and uncertainty, risk tolerance. Sources of risk, types of risk. Difference between systematic & un-systematic. Cost of risk. (12 hours)

Module-2

Insurance: introduction, elements/products. Propose and need of insurance. Working of insurance. Term, endowment and whole life insurance. Costs of insurance (12 hours)

Module-3

Classification of Insurance:types,Growth of insurance in India,Rules and regulation of IRDA. (12Hours)

Module-4

Risk management: meaning, scope, principles and steps of Risk management. Relationship between risk and insurance. (12 hours)

Module-5

Risk control: risk avoidance, risk reduction- classifications, evaluation of risk reduction measures. **Retention:** determination of retention level, captive insurer. Self insurance. (12 hours)

Course Outcomes:-

To demonstrate knowledge of insurance contracts and its relation with risk.

Text Books :

Insurance and Risk management: by P.K Gupta

Risk Management and Insurance: Neha Publishers and Distributers

References:

1. Principles of Risk Management & Insurance – George E. Rejda.
2. Risk Management & Insurance- Scott Harington
3. Risk Management & Insurance- C. Arthur Willams.

B.Com	Strategic marketing	BCM613
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Course Objectives-

- To guide and motivate the students to formulate and implement the strategies to nurture the business organization and track the day to day life.

Module- I

Introduction: Definition, Concept, Nature, Scope and Significance of Strategic Management, Strategy, Strategic Decision Making, Process of Strategic Management, Levels of Strategy, Role of Strategic Management. Case Studies. **(12 hours)**

Module- II

Vision, Mission of Company, Business Definition, Goals, Objectives, Plan, Aim, Targets, Programs, Policy, Procedure, Strategic Intent, Strategic Environment; Components of environment, Environment Scanning; SWOT, PEST. Case Studies. **(12 hours)**

Module- III

Business Level Strategies: Operational Level, Corporate Level, Functional Level, Porters Five forces Model, Strategic Business Unit, Strategic Analysis & Choice (BCG Matrix), Industry Standards & Benchmarking. Case Studies. **(12 hours)**

Module-IV

Strategy Formulation: Types of strategy, determining strategic plan, Modernizing strategy, Strategy Implementation, Resource allocation, Social Responsibilities of Business, Diversification, Merger, Acquisition, Value Chain Analysis. Case Studies. **(12 hours)**

Module- V

Strategic Evaluation & Control: Operational Control, Techniques of evaluation & control. Case Studies. **(12 hours)**

Course Outcome:

- describe the practical and integrative model of strategic management process that defines basic activities in strategic management
- demonstrate the knowledge and abilities in formulating strategies and strategic plans
- analyze the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancement

Text Books:

1. Azhar kazmi, Business Policy & Strategic Management TMH, New Delhi
2. P.K.Ghosh, Business Policy & Strategic Planning & Management, Sultan Chand Sons, New Delhi

References:

- Collis, D. J. & Montgomery, C. A. 1998. Creating corporate advantage. Harvard Business Review
- Campbell, A., Goold, M. & Alexander, M. 1995. Corporate strategy

B.Com	Rural marketing	BCM614
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Course Objectives:

- To provide knowledge to students about the Rural sector
- To make them aware about the Rural marketing industry.

Module- I

Rural Marketing: Nature Definition, Scope, Significance, Structure and size of rural markets, Factors effecting rural markets, Socio-cultural factors, population, profession, level of education, distribution in rural markets, Rural market index, Thompson index, Rural development programmes, Infrastructure, Communication media, Credit availability for rural marketing. Case Studies. **(12 hours)**

Module- II

Marketing Strategies for rural marketing: tactics with reference to rural marketing, Product and services marketing in rural places, Product planning, Means of communication, Distribution channels, market research for rural areas, Marketing of Farming products in rural places (Fertilizers, seeds, pesticides, farming equipments etc.) Case Studies **(12 hours)**

Module-III

Marketing of Agricultural products: regulation of rural markets, cooperative marketing, Rural societies for processing marketing, Rural Industry, Marketing for rural industry, cottage industry, small scale industry, artisan products, Problems and remedial measures in rural industry, Education & revolution movements for rural marketing in India, Role of Government and NGO's. Case Studies. **(12 hours)**

Module- IV

Managing Rural Business in India: Developing rural business, Human Resources in Rural Marketing, Supply chain in Rural Business, Pricing strategies for rural outputs, Rural promotion Mix, Rural Institutions, Types and Characteristics, Financial Management for Rural Industry. Case Studies.

- Provide students with a basic knowledge of how **international financial** markets work.
- Provide students with an understanding of exchange rates and why currency values fluctuate.
- Explore methods used to manage risk in the global markets.
- Support student **learning** through site visits to cultural and **financial** centers **(12 hours)**

Module- V

Agricultural Marketing in Indian Context: Importance & Structure of Agricultural Marketing, Dimensions of Agricultural Business, Green Marketing and its scope, Controlling and Evaluation of Rural Marketing. Rural Consumerism. Case Studies **(12 hours)**

Text Books:

1. Sukhpal Singh, "Rural Marketing Management" Vikas Publishing House.
2. T.P.Gopalswamy, Rural Marketing, Vikas Publishing House
3. A.K.Singh, S. Pandey, Rural Marketing, New Age International Publishers

Course Outcome

- Explore the various facets of rural marketing and develop an insight into rural marketing regarding different concepts and basic practices in this area.
- Identify the challenges and opportunities in the field of rural marketing for the budding managers and also expose the students to the rural market environment and the emerging challenges in the globalization of the economies.
- To acquaint the students with the appropriate concepts and techniques in the area of rural marketing

References Books:

- Badi, R. V., & Badi, N. V. (2004). Rural Marketing 1st Edition. Himalaya Publishing House . Batra, R., Myers, J. G., & Aaker, D. A.
- Dogra, B., & Ghuman, K. (2008). Rural Marketing Concept and Practices. New Delhi: Tata McGraw-Hill Education Private Limited

B.Com	Advertising and sales management	BCM615
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Course Objectives

- To provide the students about the basics of Advertisement.
- To give them knowledge of Sales Management.

Module-I

Definition, Importance and Functions of Advertising. Importance of Advertising in Modern Marketing, Role of Advertising in the National Economy. Types of Advertising: Commercial, Non-commercial, Primary demand and Selective Demand, Classified and Display advertising, Comparative advertising, Co-operative advertising. **(12 hours)**

Module-II

Advertising Appeals. Advertising message: Preparing an affective advertising Copy: Elements of a Print Copy: Headlines illustration, body copy, slogan, logo, seal, role of colour. Elements of Broadcast copy. Advertising Budget: Affordable Method, Per unit Method, Percentage Method, Competitive parity and Task objective Method. Importance of Budgeting. **(12 hours)**

Module-III

Advertising media- Types of Media Print Media (Newspaper & Magazines, Pamphlets, Posters & Brochures), Electronic Media(Radio, Television , Audio Visual Cassettes), Other Media (Direct Mail, Outdoor Media), Characteristics, merits & Demerits of above media, media scenes in India Media Planning, Selection of Media Category Their reach, frequency & impact, Cost and other Factors influencing the choice of Media Media Scheduling. **(12 hours)**

Module-IV

Nature and importance of Personal Selling and Salesmanship. Where Personal Selling is more effective than Advertising. Cost of Advertising Vs. Cost of Personal Selling AIDAS model of selling. Types of Sales Persons and Selling situations. Buying Motives Consumer Behavior: Fundamentals of Consumer Behavior; Factors Influencing Consumer Behavior – Learning, Motivation Personality, Attitudes, Social Cultural and Situational Factors; Consumer Decision – making process. **(12 hours)**

Module-V

Importance of the Sales force and its Management Functions of Sales Manager. Recruitment and Selection. Training and Development. Motivation & Compensation. Appraisal of Performance. Sales force size, Organization of the sales departments Geographic, Product wise, Market based. Sales Planning - Market analysis & Sales forecasting, Methods of forecasting sales. Qualities of successful salesman with reference to consumer Services. **(12 hours)**

Course Outcomes:

- Analyze the expanding environment of media and communication techniques.
- Assess the strengths, weaknesses, opportunities and threats (SWOT) of different kinds of promotional campaigns.
- Examine the importance of market segmentation, position and action objectives to the development of an advertising and promotion program.

Text Books:

- C. N. Sontakki, Sales and Advertisement Management, Kalyani Publication.
- Saxena, Rajan, Marketing Management, Tata Mcgraw Hill Publishing Company, New Dehli, 1997

Reference Books:

- Still Cundiff & Gowani; Sales Management
- Marketing Management. 12th ed. by Kotler, Philip, and Kevin Lane